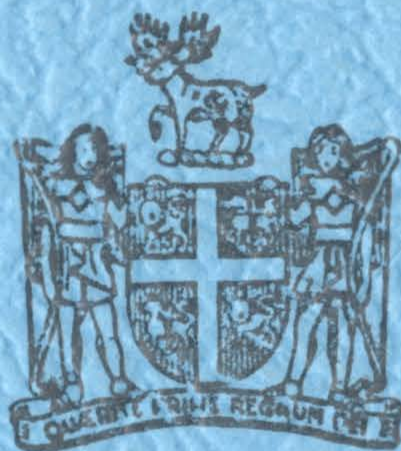


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**PUBLIC ACCOUNTS**  
**OF THE**  
**PROVINCE OF NEWFOUNDLAND**  
**FOR THE**  
***Year Ended 31 March 1954***  
**AND**  
***Report of the Auditor General thereon***



---

PRINTED UNDER AUTHORITY OF THE PROVINCIAL LEGISLATURE

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St. John's, Newfoundland.

Price \$1.00

David R. Thistle, M.B.E., Queen's Printer.



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Department of Finance,  
St. John's, Newfoundland.

To His Honour,  
Sir Leonard Outerbridge, Kt., C.B.E., D.S.O.,  
Lieutenant-Governor of the Province of Newfoundland.

May It Please Your Honour:

The undersigned has the honour to present the Public Accounts of the Province of Newfoundland for the year ended 31 March 1954 together with the Report of the Auditor General thereon.

Respectfully submitted,

GREGORY J. POWER,  
Minister of Finance.

March 1955.



Department of the Auditor General,  
St. John's, Newfoundland.

The Honourable Gregory J. Power,  
Minister of Finance.

Sir:

In accordance with the provisions of The Revenue and Audit Act, Chapter 31, of The Revised Statutes of Newfoundland, 1952, I have the honour to submit herewith for transmission to the House of Assembly, the Public Accounts of the Province of Newfoundland for the year ended 31 March 1954 together with my Report thereon.

I have the honour to be,

Sir,

Your obedient servant,

G. W. D. ALLEN,  
Auditor General.

14 January 1955.



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1953 - 54

Report of the Auditor General to the House of Assembly of the Province of Newfoundland on the accounts examined and audited in accordance with the provisions of The Revenue and Audit Act, Chapter 31 of The Revised Statutes of Newfoundland, 1952, and other statutes, for the year ended 31 March 1954.

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# AUDITOR GENERAL'S REPORT

The accounts of the Province of Newfoundland for the financial year ended 31 March 1954 have been audited under my direction and in accordance with Section 64 of The Revenue and Audit Act, Chapter 31, of The Revised Statutes of Newfoundland, 1952, I submit the following report.

## Revenue

2. Revenue for the year totalled \$38,061,845. This amount was credited to the following accounts:

Current Account	\$36,065,793
Capital Account	1,828,675
Financial Surplus Account	167,377
Total	<u>\$38,061,845</u>

## Expenditure

3. Expenditure for the year totalled \$44,369,316 and was distributed as follows:

Current Account	\$33,390,447
Capital Account	10,940,560
Financial Surplus Account	15,562
Savings Certificates Account	22,747
Total	<u>\$44,369,316</u>

In accordance with the terms of The Revenue and Audit Act, the above figures include, as revenue, certain items received within one month after the close of the year, and, as expenditure, certain payments made within one month after the close of the year.

## Surplus on Current Account

4. As noted above, Current Account revenue and expenditure, respectively, amounted to \$36,065,793 and \$33,390,447 in 1953-54. The year's operations, therefore, resulted in a surplus on Current Account of \$2,675,346, a decrease of \$4,067,362 as compared with the previous year when the surplus on Current Account was \$6,742,708.



### Current Account Revenue

5. Details of Current Account Revenue by source are set forth in Statement No. 50, a summary of which appears below with the corresponding figures for 1952-53:

	1953-54	Per cent of total	1952-53	Per cent of total	Increase (Decrease)
	\$	%	\$	%	\$
(thousands of dollars)					
Taxes -----	8,059	22.3	6,498	18.4	1,561
Licences, Fees and Permits -----	1,517	4.2	1,612	4.6	(95)
Sales of Goods and Services:					
Board of Liquor Control -----	3,000	8.3	3,000	8.5	-----
Other -----	2,400	6.6	1,064	3.0	1,336
Interest -----	576	1.6	802	2.3	(226)
Other Revenue -----	352	1.0	472	1.3	(120)
Sub-Total -----	15,904	44.0	13,448	38.1	2,456
Government of Canada:					
Statutory Subsidies, Tax Rentals and Transitional Grants -----	18,354	50.9	20,107	57.0	(1,753)
Grants-in-Aid -----	1,807	5.1	1,750	4.9	57
Sub-Total -----	20,161	56.0	21,857	61.9	(1,696)
Total -----	\$36,065	100.0	35,305	100.0	760

It will be observed that in 1953-54, 44% of the revenue was derived from Provincial sources and 56% from the Government of Canada. In 1952-53 the corresponding percentages were 38.1% and 61.9%.

6. TAXES \$8,059,000.—The increase of \$1,561,000 in 1953-54 is due mainly to Social Security Assessment which produced \$5,650,000 as against \$4,534,000



in the previous year. The Gasoline Tax also produced more revenue in 1953-54; collections being \$2,137,000 as against \$1,795,000 in 1952-53.

7. SALES OF GOODS AND SERVICES \$5,400,000.—The increase of \$1,336,000 recorded under this heading is accounted for as follows:

	1953-54	1952-53	Increase
	—	—	—
	\$	\$	\$
Sale of School Supplies -----	200,000	170,000	30,000
Sale of Beaver Pelts -----	83,000	-----	83,000
Hospitals: Patients' Fees, Medicine, etc. ....	1,069,000	572,000	497,000
Hospitals and Other Institutions: Staff Board and Lodging -----	458,000	-----	458,000
Northern Labrador Affairs -----	268,000	-----	268,000

Receipts on account of board and lodging arise from a change in the method of remunerating the staffs of hospitals and other institutions. In previous years net salaries were paid, and the cost of board and lodging was supplied out of the appropriate sub-heads of the vote of each individual institution. Under present arrangements gross salaries are paid and deductions made therefrom proportionate with the type of lodging provided and with the number of meals supplied daily.

8. GOVERNMENT OF CANADA \$20,161,000.—Receipts under this heading showed a decrease of \$1,696,000 as compared with 1952-53. This was due to: (i) the annual reduction of \$850,000 in the transitional grant and (ii) the receipt in 1952-53 of a non-recurring amount of \$2,066,000, being arrears due under the old Tax Rental Agreement. The regular quarterly payments under the new Tax Rental Agreement were \$1 million more in 1953-54 than in the previous year.

### Current Account Expenditure

9. Details of Current Account Expenditure by function or service are given in Statement No. 51, which is summarized below with the corresponding figures for the previous year:



	1953-54	Per cent of total revenue	1952-53	Per cent of total revenue	Increase (Decrease)
	\$	%	\$	%	\$
(thousands of dollars)					
General Government	2,619	7.3	2,341	6.6	278
Protection of Persons and Property	1,631	4.5	1,459	4.1	172
Transportation and Communications	2,863	7.9	2,397	6.8	466
Health	8,364	23.1	6,825	19.4	1,539
Social Welfare	6,928	19.2	6,364	18.0	564
Education	5,987	16.6	5,671	16.1	316
Development of Resources	2,498	6.9	1,327	3.8	1,171
Other	1,448	4.0	1,336	3.8	112
Sub-Total	32,338	89.5	27,720	78.6	4,618
Debt Charges	1,052	3.0	843	2.4	209
Cumulative Sub- Total	33,390	92.5	28,563	81.0	4,827
Balance, being Surplus on Current Account	2,675	7.5	6,742	19.0	(4,067)
Total	\$36,065	100.0	35,305	100.0	760

It should be noted that the above expenditures are expressed as a percentage of total revenue rather than a percentage of total expenditures, the purpose being to show the percentage of revenue spent on each function or service of government.

It should be further noted that the above figures for both revenue and expenditure are gross. That is to say, receipts representing reimbursements of expenditures, such as fees and charges for services, and Government of Canada contributions for Old Age Assistance, Blind Persons' Pensions and Health Grants, are included in revenue instead of deduction from the related expenditures. Such receipts, particulars of which are set out in Statements



Nos. 50 and 51—which show both gross and net figures—totalled \$4,539,077 in 1953-54 and \$3,141,546 in 1952-53.

10. TRANSPORTATION AND COMMUNICATIONS \$2,860,000.—Of this amount, \$2,766,000 was spent on roads and bridges, an increase of \$416,000 over 1952-53. Other items include: wharves and breakwaters \$30,000 (there was no expenditure on wharves and breakwaters in 1952-53) and expenses in connection with the registration of motor vehicles \$66,000, being \$19,000 in excess of the previous year.

11. HEALTH \$8,364,000.—Of the total expenditures on health services in 1953-54, Hospital Care accounted for \$7,201,000. This is an increase of \$1,406,000 over the previous year, but some \$435,000 of this amount is attributable to a change in the method of remunerating hospital staff to which reference is made in paragraph 7 of this report. Other expenditures on health services in 1953-54, with corresponding figures for 1952-53 bracketed, are: Administration and General \$245,000 (\$196,000), Public Health \$509,000 (\$423,000), Medical, Dental and Allied Services \$409,000 (\$412,000).

12. SOCIAL WELFARE \$6,928,000.—The principal items accounting for expenditures under this heading are:

	1953-54	1952-53	Increase (Decrease)
	<u>\$</u>	<u>\$</u>	<u>\$</u>
Mothers' and Dependents' Allowances .....	2,402,000	2,422,000	(20,000)
Aid to Aged Persons .....	1,989,000	1,833,000	156,000
Aid to Blind Persons .....	179,000	175,000	4,000
Child Welfare .....	478,000	400,000	78,000
Aid to Unemployed Employables .....	444,000	317,000	127,000
Aid to Unemployables .....	456,000	461,000	(5,000)
Northern Labrador Affairs .....	434,000	302,000	132,000
Other Social Welfare .....	439,000	384,000	55,000

As regards both Health and Social Welfare expenditures, it should be borne in mind that a considerable portion of the amount spent on these services is recoverable by way of patients' fees, etc. and Federal Government contributions. Such recoveries in 1953-54 were: Health \$2,221,000; Social Welfare \$1,389,000 or, respectively, 27% and 20% of the related expenditures.



13. EDUCATION \$5,987,000.—The principal item is Grants for Denominational School Services \$4,485,000, comprising: Teachers' salaries \$3,945,000 (an increase of \$307,000 over the previous year); Maintenance, repairs and supplies \$285,000; Erection and equipment of school buildings \$240,000. Other major expenditures on Education in 1953-54 were: Teachers' pensions, etc. \$143,000, School supplies, \$344,000, Training of teachers, \$145,000, Universities and other schools, \$203,000, Vocational training \$123,000 and Library services \$116,000.

14. DEVELOPMENT OF RESOURCES \$2,498,000.—This amount is \$1,171,000 more than in the previous year. The substantial increase is due, in the main, to deficiency payments to fishermen on account of codfish of 1953 production. Such payments totalled \$920,000 in 1953-54 and approximately \$100,000 since the close of the year. It is anticipated that some \$650,000 of these deficiency payments will be recovered from the Federal Government.

15. DEBT CHARGES \$1,052,000.—Interest charges account for \$640,000 and Sinking Fund instalments for \$411,000. The corresponding figures for the previous year were, respectively, \$477,000 and \$111,000. The increase is attributable to the \$10,000,000 debentures issued 15 July 1952. Brokers' Commission and other costs amounting to \$214,000, were written off in 1952-53.

16. OTHER EXPENDITURE \$1,448,000.—The principal item is Subsidies to Local Councils \$510,000—an increase of \$52,000 over the previous year. Other items are: Expenses of the Board of Liquor Control paid out of votes of that Department and the Departments of Public Works and Municipal Affairs and Supply \$290,000; Refund of Interest—New Industries \$195,000. This latter amount arises from a decision of the Executive Council to (1) defer payment of interest for the first two years from the date of commencement of construction and (2) refund any interest paid by the operators (Act No. 59 of 1954 ratifies this decision).

### **Capital Account Net Expenditures**

17. Capital Account receipts totalled \$1,828,675 in 1953-54. This figure includes: Government of Canada contributions toward the cost of Trans-Canada Highway, \$977,000 and Hospital Construction \$251,000. The balance is comprised of: Repayment on account of loans and advances \$533,000 and miscellaneous items \$67,000. After deducting these receipts from the related expenditures the resultant balance of \$9,111,885 represents the net amount spent on capital account during the year. This amount together with previous years' expenditures brings to \$51,354,975 the total amount spent on capital account since the date of Union. Expenditures for both periods are summarized below:



	1953-54	Since Union to 31 March 1954
	\$	\$
Fixed Assets (Statement No. 40) -----	4,199,816	26,072,581
Extraordinary Expenses		
Capitalized (Statement No. 41) -----	1,037,639	6,375,176
Investments (Statement No. 36) -----		975,000
Mortgages Receivable, Loans Advances and Other Assets		
(*Statements Nos. 38 and 39) -----	3,874,430	17,932,218
	<u>\$9,111,885</u>	<u>\$51,354,975</u>

\*These two statements also include assets arising from current account operations, which are not included in the above figures.

18. The funds to finance the above capital expenditures were derived from the following sources:

	1953-54	Since Union to 31 March 1954
	\$	\$
Surplus at date of Union -----	101,210	29,353,232
Surpluses on Current Account, since Union -----	2,675,346	11,765,943
4¾% Development Loan (July 1952) -----	5,949,529	9,850,000*
Borrowings -----	385,800	385,800
	<u>\$9,111,885</u>	<u>\$51,354,975</u>

\*Debenture discount \$150,000 accounts for the balance of the issue.

### Expenditures in relation to Grants

19. As noted in paragraph 3 above, expenditures on current, capital and other accounts amounted to \$44,369,316 in 1953-54. To this must be added certain items held in suspense at the close of the year—uncleared imprests and sundry debit balances—amounting in the aggregate to \$352,337, thus bringing



the total to \$44,721,653. Of this latter amount, Consolidated Fund Services account for \$1,096,600 (Statement No. 19 refers) and Supply Services for the balance, \$43,625,053.

20. The original Grants for Supply Services made under Public Service Acts Nos. 2 and 72 of 1953 amounted to \$42,539,400. These were later increased by a Supplementary Grant of \$1,860,000 under Public Service Act No. 46 of 1954. Expenditures amounted to \$43,625,053 thus leaving balances of Grants undrawn and surrendered of \$774,347.

### Assets and Liabilities

21. The assets and liabilities of the Province as at 31 March 1954 and 1953 are listed in Statement No. 35 and accompanying schedules. The following is a condensed summary:

	31 March	
	1954	1953
	—	—
ASSETS—		
Cash .....	\$11,359,737	17,223,950
Other Current Assets .....	213,455	188,595
Fixed and Other Assets, less reserves—		
(1954 \$ 55,382,995,		
1953 \$ 51,173,524) .....	14,133,951	8,260,105
Total Assets .....	<u>\$25,707,143</u>	<u>25,672,650</u>
LIABILITIES—		
Net Funded Debt .....	\$13,171,973	13,625,784
Temporary Borrowings .....	300,000	—
Other Liabilities .....	1,294,429	1,156,730
Total Liabilities .....	<u>\$14,766,402</u>	<u>14,782,514</u>
Excess of assets over liabilities, or financial surplus .....	<u>\$10,940,741</u>	<u>10,890,136</u>

Reference to certain items included in the above summary will be found in this report under the heading of "audit observations."



### Financial Surplus

22. As indicated above, there was a balance of \$10,940,741 in Financial Surplus Account as of 31 March 1954. This amount, details of which are given in Statement No. 5, is arrived at as follows:

	Available to meet current account deficits	Available to meet capital expenditures	Total
	\$	\$	\$
Surplus at date of Union .....	14,676,616	29,353,232	44,029,848
Surpluses since Union .....		11,765,943	11,765,943
	<u>14,676,616</u>	<u>41,119,175</u>	<u>55,795,791</u>
Deduct:			
Deficit on Current Account for the year ended 31 March 1950 .....	3,735,875		3,735,875
Capital expenditures .....		41,119,175	41,119,175
	<u></u>	<u></u>	<u></u>
Balance, 31 March 1954 .....	<u>\$10,940,741</u>	<u></u>	<u>10,940,741</u>

With the exception of a relatively small amount, to which reference is made in paragraph 26, the balance of the financial surplus is on deposit with the Government of Canada and earns interest at the rate of 2½% per annum.

### Audit Observations

23. In reporting to the House of Assembly the result of his examination and audit, the Auditor General is required to call attention to various matters including every case in which

- (1) a Head of Expenditure has been exceeded;
- (2) a refund or remission of any tax, duty, toll, penalty or forfeiture has been made under the provisions of The Revenue and Audit Act;
- (3) any other matter which the Auditor General considers should be brought to notice.

#### HEAD OF EXPENDITURE EXCEEDED

24. Head X of Expenditure (Department of Health) at \$7,926,519 exceeded the total sums granted by approximately \$99,300. Failure to obtain supple-



mentary supply was due to an oversight and I understand that remedial measures will be taken at the forthcoming Session of the Legislature.

### REFUND OF TAXES

25. Refund of Taxes in 1953-54 amounted to \$1,492, representing Social Security Assessment paid, by contractors, on materials incorporated in the new United States Consular Building.

### OTHER MATTERS

26. Cash on deposit with the Government of Canada as of 31 March 1954 was \$10,850,000. Since the close of the year an additional amount of \$40,137 has been deposited. These amounts fall short by \$50,605 of the amount required to be on deposit with the Government of Canada under Term 24 (2) (a) of the Terms of Union.

27. Most of the appointments made, since 21 November 1950, to established posts in the Department of Finance have not been approved by the Lieutenant-Governor in Council, although such approval is required by Section 12 of The Civil Service Act, Chapter 22 of The Revised Statutes of Newfoundland, 1952. The Civil Service Act also requires that the Minister of Finance issue Civil Service Certificates to all appointees to permanent posts in the Civil Service, whereupon such appointees become established civil servants. Except in isolated cases this requirement of the Act is not being carried out.

28. The Department of Education sought and obtained Treasury Authority for write-off of an amount of \$5,468 representing the approximate replacement cost of films worn out and unfit for further use by the Audio Visual Division. Authority for write-off was given on condition that the films be destroyed in the presence of a representative of the Auditor General. Upon enquiry my representative learned that the films had already been disposed of.

29. Since my last report, the position with respect to the General Hospital store accounts, has improved considerably. During the year machine accounting for the control of stores was installed at this institution. A test check made since the system was installed, indicated that it is functioning well and a decided improvement in the receipt and issue of stock was noted.

30. A test check of store accounts carried out during the year at the remaining institutions of the Department of Health indicated that the system for control of stores at these institutions is also functioning well. Store accounting procedures at these institutions could be further strengthened by more frequent internal check by officials from headquarters.



31. Accounting for fixed assets. In 1950 the Financial Advisors to the Province recommended:

- (1) That existing fixed assets of the Government, including buildings and land, be valued on a nominal value basis and control accounts be established therefor in the general ledger. Subsequent additions should be debited thereto at cost.
- (2) That annual furniture inventories be taken by departments of government on a special printed form, and certified by them. These inventories should be checked by the Department of Supply with their master list, priced and sent to the Department of Finance for verification with the fixed asset accounts in the general ledger.
- (3) That a special numbered metal identification tag be attached to each article of government furniture and equipment.

These recommendations were later approved by the Executive Council. I have to state that apart from certain preliminary work no real progress has been made towards the implementation of these recommendations.

#### ACCOUNTS AND TAXES RECEIVABLE

(Statement No. 37)

32. FEES FOR INSTITUTIONAL SERVICES \$692,373.—Of this amount, \$623,181, representing the total of the balances of some 15,400 accounts, was due the General Hospital for fees, drugs, etc. The corresponding figure at 31 March 1953 was \$445,400. Since June 1953, approximately 9,100 accounts with balances totalling \$310,000 have been passed over to legal firms for collection. Up to 30 November 1954, collections amounted to \$37,500.

33. Since the date of my last report, a machine accounting system has been installed at the General Hospital. Although an improved billing procedure has resulted, no systematic follow-up of outstanding accounts has as yet materialized. Consequently it is difficult to ascertain how many of the 15,400 accounts mentioned above are worthless and the amount involved, but a figure of \$150,000 has been suggested to me.

#### LOANS, ADVANCES AND OTHER ASSETS

(Statement No. 38)

34. SCHOOLS AND COLLEGE BOARDS \$117,316.—Included in this amount are loans to certain Boards of Education totalling \$97,500 of which \$90,000 bears interest and \$7,500 is interest free. Without exception no payments have been received on account of either principal or interest.



35. GAULTOIS FISHERIES LTD. \$463,669.—In 1952, under the provisions of The Loan and Guarantee Act, 1951, Government loaned the Company \$425,000, the principal to be repaid in annual instalments of \$28,333. The first instalment which became due on 28 February 1954 has not been paid. Interest payments due on 28 February 1953 and 1954 are also unpaid.

36. NORTH EASTERN FISH INDUSTRIES LTD. \$277,502.—Payment of principal and interest by the Company was deferred until 3 January 1955, when arrears amounting to \$89,162 became due and payable. As of the date of this report only \$20,000 has been paid.

37. ALEXANDER DUFFETT \$21,642.—In my 1952-53 report reference was made to an outstanding instalment of \$5,000 due 4 June 1953, on account of the sale, on terms, of a motor vessel formerly owned by Richard Limited. The payment of this amount together with outstanding interest due 4 June 1954 has now been postponed for another year.

38. CANADIAN MACHINERY AND INDUSTRY CONSTRUCTION COMPANY LIMITED \$2,694,014.—Under the provisions of The Loan and Guarantee Act No. 59 of 1954, payment of interest on the Government loan of \$2,500,000 to this Company was deferred for two years from 15 October 1951, the date of commencement of construction. The first payment of interest therefore fell due on 31 December 1953 and subsequent payments became due on 30 June and 31 December 1954. To date no payments of interest have been received and the total amount due as at 31 December 1954 was \$121,370.

I have to state further that the insurance coverage presently in effect totals one-half the amount advanced the Company by Government.

39. NEWFOUNDLAND ASBESTOS LTD. \$270,308.—In 1952 Government loaned this Company \$250,000. The related agreement stipulated that an amount of \$37,500 on account of principal be paid by the Company on or before 31 March 1954. No payments on account of principal have been received to this date. The amount of interest outstanding and unpaid as at 31 March 1954 was \$20,308. I understand that no payments of either principal or interest are expected until the mine goes into production.

Since the close of the financial year Government has paid \$95,000 in respect of bank loans guaranteed on behalf of the Company. No agreement setting forth the terms and conditions of repayment of this amount has as yet been executed.

40. NEWFOUNDLAND HARDWOODS LTD. \$1,051,589.—This amount which represents cash advanced since 1951, has now been increased to \$1,821,570. In addition Government has guaranteed bank loans to the Com-



pany amounting to \$525,000. To date Government has received no rent or interest as provided for in the agreement with the Company covering the operations of the Birch Plant.

41. NEWFOUNDLAND TANNERIES (WM. DORN) LTD. \$423,544.—The date of commencement of construction of the plant has been set as September 1951. Consequently, the first payment of interest by the Company on the initial loan became due on 31 December 1953. Interest payments are also due on subsequent loans made to the Company. To date no payments of interest have been received and the amount outstanding as at 31 December 1954 was \$21,746.

42. ST. JOHN'S MEMORIAL STADIUM \$100,000.—Under Section 6 of The City of St. John's (Stadium Loan) Act, No. 23 of 1954, provision has been made for the issue to Government of bonds of a par value of \$100,000 in satisfaction of the within mentioned interest-free loan. Interest paid on these bonds is to be applied in reduction of the loan until repaid in full, whereupon the bonds are to be delivered to the City for cancellation.

#### AGREEMENT OF SALE AND MORTGAGES RECEIVABLE

(Statement No. 39)

43. ANDREWS LABRADOR FISHERIES LTD. \$41,912.—This represents the amount which the Government was required to pay because of the failure of the Company to meet, on the due date, the second instalment of a bank loan guaranteed by Government. Since the close of the year Government has paid the third instalment of \$40,000 due on this loan. In accordance with the terms of an agreement made between Government and Andrews Labrador Fisheries Limited, instalments paid by Government were to be repaid by an initial payment of \$8,000 on 15 August 1953 and subsequent annual instalments of \$16,000 due on 30 April each year. To date the first and second instalments have not been paid.

#### CONTINGENT LIABILITIES

(Statement No. 44)

44. BONA VISTA COLD STORAGE COMPANY LTD.—Since 31 March 1954 Government has paid the bank an amount of \$1,050,000 on behalf of the Company. This amount is now treated as a cash loan and the terms and conditions of repayment are embodied in a formal agreement between the Government and the Company.

45. OLSEN WHALING AND SEALING LTD. \$424,000.—This loan was guaranteed by the Province in April 1950 under certain terms and conditions which provided, in part, that the loan be retired in annual instalments of



\$37,500. Instalments due in 1951 and 1952 were paid by the Company. However the third and fourth instalments and accrued bank interest on its loan were not paid by the Company, consequently Government had to make good its guarantee. An agreement has been completed between the Company and Government regarding repayment.

46. ATLANTIC HARDBOARD INDUSTRIES LIMITED.—During the year 1953-54 Government guaranteed bank loans to the Company as follows: September 1953, \$40,000; March 1954, \$278,000. In September 1954 Government was called upon to make good these guarantees.

### Other Public Accounts

47. BOARD OF LIQUOR CONTROL—Statement No. 14. The operations of the Board of Liquor Control for the year ended 31 March 1954 resulted in a net income of \$3,114,989, an increase of \$290,569 over the previous year. A summarized statement of operations for both years appears below:

	1954	1953	Increase (Decrease)
	\$	\$	\$
Net Sales -----	6,236,066	6,788,501	(552,435)
Deduct: Cost of Sales -----	3,702,105	4,271,522	(569,417)
	2,533,961	2,516,979	16,982
Add Profit on sales of beer -----	818,607	536,396	282,211
	3,352,568	3,053,375	299,193
Deduct: Operating Expenses -----	339,348	318,855	20,493
	3,013,220	2,734,520	278,700
Add: Other Income -----	101,769	89,900	11,869
Net Income -----	<u>\$3,114,989</u>	<u>2,824,420</u>	<u>290,569</u>

The decrease in net sales and cost of sales indicated above is due to a change in the method of accounting for sales of beer. The profit thereon is now shown as a separate item in the accounts. During the period April 1953 to March 1954, the Board paid \$3,000,000 into the Exchequer. The Board's net assets—and its corresponding liability to the Province—at 31 March 1954 were \$1,778,178 of which \$1,077,534 is of pre-Union origin and the balance \$700,644 of post-Union origin.



48. NEWFOUNDLAND SAVINGS BANK—Statements Nos. 54 to 56. The Bank's operations for the year ended 31 March 1954 resulted in a profit of \$87,262 which was distributed as follows: Investment Reserve \$25,000; Reserve for Depreciation of Bank Premises \$5,000; balance \$57,262, credited to General Reserve Fund. The amount standing to the credit of General Reserve Fund as at 31 March 1954 was \$1,242,727.

During the year there was a net increase of 1042 in the number of savings accounts and of \$975,420 in the amount of deposits. The total deposits received amounted to \$11,675,319 as compared with \$11,273,087 for the previous year; while withdrawals at \$11,404,429 compared with \$10,786,678 for the previous year. At 31 March 1954 the total amount at credit of depositors' accounts was \$27,010,991.

I have accepted a certified list furnished to me by the Bank of Montreal, St. John's, as evidence of the existence of the securities which it holds for safe-keeping on behalf of the Newfoundland Savings Bank.

#### Other Audits

49. In addition to the accounts set forth in this volume (with the exception of the accounts included in the Appendix), the Auditor General's Department also audits the accounts of the following corporate bodies: Permanent Marine Disasters Fund, Newfoundland Patriotic Fund, St. John's Housing Authority, St. John's Housing Corporation, St. John's Municipal Council and some fifty Town and Community Councils throughout the Province. With the exception of the St. John's Housing Corporation and the St. John's Municipal Council, no charges are made for audit services.

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Every assistance was extended by departmental officers and staffs of the various corporate bodies to facilitate the work of my representatives, and I desire to record my appreciation to all those concerned.

14 January 1955

G. W. D. ALLEN, C.A.,  
Auditor General.



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**CONSOLIDATED  
REVENUE FUND ACCOUNT  
AND  
REVENUE AND APPROPRIATION  
ACCOUNTS**

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# ACCOUNT OF THE CONSOLIDATED REVENUE FUND

(Receipts and

For the Year ended

Receipts	Dollar Account	Sterling Account	Total in Dollars
	\$	£.s.d.	\$
1. Revenue received into the Exchequer .....	38,739,546.06	6,339.0.6	38,757,050.00
2. Proceeds of Temporary Loans .....	300,000.00	.....	300,000.00
3. Exchequer sterling balance on 31 March 1953: Crown Agents for the Colonies, London .....	.....	173,955.19.4	478,161.45
4. Exchequer dollar balances on 31 March 1953:			
(a) Bank of Canada, Ottawa .....	10,850,000.00	.....	10,850,000.00
(b) Bank of Montreal, St. John's .....	5,985,788.91	.....	5,895,788.91
	\$55,785,334.97	£180,294,19.10	\$56,281,000.36



## STATEMENT No. 1

## AND OF PUBLIC REVENUE AND EXPENDITURE

Payments)

31 March 1954.

Payments	Dollar Account	Sterling Account	Total in Dollars
	\$	£.s.d.	\$
5. Expenditure on Consolidated Fund Services:			
Head I .....	1,096,600.52	.....	1,096,600.52
6. Expenditure on Supply Services:			
Heads II to XVI .....	43,762,633.58	22,177.15.1	43,824,261.36
7. Adjustment, differences in exchange rates .....	.....	.....	401.09
8. Exchequer sterling balance on 31 March 1954:			
Crown Agents for the Colonies, London .....	.....	158,117.4.9	433,636.52
9. Exchequer dollar balances on 31 March 1954:			
(a) Bank of Canada, Ottawa .....	10,850,000.00	.....	10,850,000.00
(b) Bank of Montreal, St. John's .....	76,100.87	.....	76,100.87
	\$55,785,334.97	£180,294,19.10	\$56,281,000.36



## Notes

1. Following is a reconciliation of the differences between receipts and payments as shown above and revenue and expenditure as per Summary Statements of Revenue and Expenditure:

Receipts, Item 1 .....	\$38,757,050.00
Revenue, Statement No. 2 .....	38,061,844.75
Excess of receipts over revenue .....	<u>\$ 695,205.25</u>

## Explanation of difference:

1954-55 Motor Vehicle Licences and Fees received in 1953-54 .....	\$ 110,927.50
Departmental Suspense Accounts .....	675,026.99

785,954.49

Less: 1953-54 Motor Vehicle Licences and Fees received in 1952-53 .....	90,749.24
---	-----------

Difference, as above .....	<u>\$ 695,205.25</u>
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Payments, Item 6 .....	\$ 1,096,600.52
Payments, Item 7 .....	43,824,261.36

44,920,861.88

Expenditure, Statement No. 3 .....	44,368,914.65
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Excess of payments over expenditure .....	<u>\$ 551,947.23</u>
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## Explanation of difference:

Departmental Suspense Accounts .....	<u>\$ 551,947.23</u>
--------------------------------------	----------------------

2. Item 7. For accounting purposes it is the practice to convert sterling receipts into dollars at current St. John's buying rates and to convert sterling payments at the current selling rate prevailing on the last working day of the month concerned. To express the closing Exchequer sterling balance in its dollar equivalent at the buying rate current on 31 March 1954 (\$2.74¼ in comparison with \$2.74 7/8 on 31 March 1953) an adjustment of \$401.09 was necessary.

3. Items 8 and 9. The consolidated Exchequer balance as at 31 March 1954 was \$11,359,737.39 distributed as follows:

At the Crown Agents for the Colonies, London, £158,117-4-9 (\$2.74¼=£1)....	\$ 433,636.52
---	---------------

On deposit with the Government of Canada in accordance with Term 24(3) of the Terms of Union .....	10,850,000.00
--	---------------

At the Bank of Montreal, St. John's .....	76,100.87
---	-----------

\$11,359,737.39

Of the total sterling held on 31 March 1954, £158,000 was on deposit in the Joint Colonial Fund.

W. M. Marshall,

Comptroller of Finance

25 October 1954.

The above Account has been examined under my direction in accordance with the provisions of The Revenue and Audit Act, Chapter 31 of The Revised Statutes of Newfoundland, 1952. I have obtained all the information and explanations that I have required and I certify that in my opinion the above Account is correct.

G. W. D. Allen, C.A.,

Auditor General.



STATEMENT No. 2

PROVINCE OF NEWFOUNDLAND  
 SUMMARY STATEMENT OF REVENUE  
 BY DEPARTMENTS

For the Year ended 31 March 1954.

Department	ESTIMATED	ACTUAL			
	Total	Current A/c.	Capital A/c.	Surplus A/c.	Total
	\$	\$	\$	\$	\$
Finance .....	26,169,700	26,797,739.91	13,636.36	87,502.24	26,898,878.51
Provincial Affairs .....	18,000	6,845.29	.....	.....	6,845.29
Education .....	395,800	405,411.07	.....	6,637.56	412,048.63
Attorney General .....	105,000	116,772.36	.....	3.50	116,775.86
Mines and Resources .....	1,144,800	699,130.31	9,505.03	6,314.15	714,949.49
Public Works .....	2,310,000	1,075,126.92	1,189,982.15	2,142.70	2,267,251.77
Health .....	2,324,700	2,324,190.00	54,477.50	10,946.34	2,389,613.84
Public Welfare .....	1,517,900	1,395,046.69	.....	.....	1,395,046.69
Board of Liquor Control .....	3,000,000	3,000,000.00	.....	.....	3,000,000.00
Municipal Affairs and Supply .....	574,100	188,191.81	107,954.86	15,108.09	311,254.76
Fisheries and Co-operatives .....	123,600	35,480.30	297,260.60	38,722.21	371,463.11
Economic Development .....	327,400	6,635.62	155,858.12	.....	162,493.74
Labour .....	21,100	15,223.06	.....	.....	15,223.06
Grand Total....	\$38,032.100	\$36,065,793.34	\$1,828,674.62	\$167,376.79	\$38,061,844.75

W. M. Marshall,

Comptroller of Finance

20 October 1954.

The accounts of Revenue, which are associated with the foregoing Statement, have been examined under my direction in accordance with the provisions of The Revenue and Audit Act, Chapter 31 of The Revised Statutes of Newfoundland, 1952. I have obtained all the information and explanations that I have required and, subject to the relative observations in my report to the House of Assembly, I certify that in my opinion the Statement is correct.

G. W. D. Allen, C.A.,

Auditor General.



PROVINCE OF  
SUMMARY STATEMENT  
BY DEPART  
For the Year ended

Head	Department
I.	Consolidated Revenue Fund Services (Service of the Public Debt and salaries paid under Statute) .....
	Supply Services:
II.	Legislative .....
III.	Executive Council .....
IV.	Finance .....
V.	Provincial Affairs .....
VI.	Education .....
VII.	Attorney General .....
VIII.	Mines and Resources .....
IX.	Public Works .....
X.	Health .....
XI.	Public Welfare .....
XII.	Board of Liquor Control .....
XIII.	Municipal Affairs and Supply .....
XIV.	Fisheries and Co-operatives .....
XV.	Economic Development .....
XVI.	Labour .....
	Total, Supply Services .....
	Grand Total .....



## STATEMENT No. 3

NEWFOUNDLAND  
OF EXPENDITURE  
MENTS

31 March 1954.

Original Estimate ((a) Grant (b)	ACTUAL			
	Current A/c.	Capital A/c.	Surplus A/c.	Total
1,144,000 (a)	1,068,946.21	.....	27,654.31	1,096,600.52
131,900	120,349.17	.....	.....	120,349.17
68,700	60,093.86	.....	.....	60,093.86
1,246,100	1,159,047.31	.....	10,654.93	1,169,702.24
91,700	59,185.01	.....	.....	59,185.01
6,880,000	6,073,905.95	658,578.88	.....	6,732,484.83
1,680,100	1,597,721.22	615.36	.....	1,598,336.58
1,452,800	1,236,695.39	28,812.50	.....	1,265,507.89
9,995,300	4,845,506.35	4,906,824.28	.....	9,752,330.63
7,827,300	7,472,048.97	335,346.64	.....	7,807,395.61
6,829,000	6,788,254.30	.....	.....	6,788,254.30
265,600	261,011.01	.....	.....	261,011.01
1,778,000	893,316.80	821,273.69	.....	1,714,590.49
2,922,700	1,304,964.59	1,509,271.30	.....	2,814,235.89
3,116,900	347,766.37	2,679,837.05	.....	3,027,603.42
113,300	101,233.20	.....	.....	101,233.20
<u>\$44,399,400 (b)</u>	<u>\$32,321,099.50</u>	<u>\$10,940,559.70</u>	<u>\$10,654.93</u>	<u>\$43,272,314.13</u>
<u>\$45,543,400</u>	<u>\$33,390,045.71</u>	<u>\$10,940,559.70</u>	<u>\$38,309.24</u>	<u>\$44,368,914.65</u>

W. M. Marshall,  
Comptroller of Finance

20 October 1954.

The accounts of Expenditure, which are associated with the foregoing Statement, have been examined under my direction in accordance with the provisions of The Revenue and Audit Act, Chapter 31 of The Revised Statutes of Newfoundland, 1952. I have obtained all the information and explanations that I have required and, subject to the relative observations in my report to the House of Assembly, I certify that in my opinion the Statement is correct.

G. W. D. Allen, C.A.,  
Auditor General.



PROVINCE OF  
REVENUE AND  
For the Year ended

**CURRENT**

REVENUE

\$

Revenue as per Summary Statement of Revenue by Departments (Statement No. 2) .... 36,065,793.34

\$36,065,793.34

**CAPITAL**

Revenue as per Summary Statement of Revenue by Departments (Statement No. 2) .... 1,828,674.62

Balance, being excess of expenditure over revenue, financed as follows:

Surplus on Current Account .....	\$2,675,346.54	
Collections on account of pre-Union assets available to meet		
capital expenditures .....	101,209.70	
Balance of proceeds of 4¾% Development Loan .....	5,949,528.72	
Temporary borrowings .....	385,800.12	9,111,885.08
		<u>\$10,940,559.70</u>

**SURPLUS**

(Collection of pre-Union assets and

Revenue as per Summary Statement of Revenue by Departments (Statement No. 2) ..... 167,376.79

\$ 167,376.79



## STATEMENT No. 4

## NEWFOUNDLAND

## EXPENDITURE ACCOUNTS

31 March 1954.

## ACCOUNT

\$

## EXPENDITURE

Expenditure as per Summary Statement of Expenditure by Departments (Statement No. 3) .....	33,390,045.71
Loss on Exchange (Statement No. 1, Item 7) .....	401.09
Balance, being excess of revenue over expenditure transferred to Financial Surplus Account, (Statment No. 5) .....	2,675,346.54
	<u>\$36,065,793.34</u>

## ACCOUNT

Expenditure as per Summary Statement of Expenditure by Departments (Statement No. 3) .....	10,940,559.70
	<u>\$10,940,559.70</u>

## ACCOUNT

liquidation of pre-Union liabilities)

Expenditure as per Summary Statement of Expenditure by Departments (Statement No. 3) .....	38,309.24
Less: Payments on account of Savings Certificates for which provision was made at date of Union .....	22,747.00
	<u>15,562.24</u>

Balance, being excess of revenue over expenditure transferred to Financial Surplus  
Account as follows:

Available to meet Current Account deficits .....	\$ 50,604.85	
Available to meet Capital expenditures .....	101,209.70	151,814.55
		<u>\$ 167,376.79</u>



## PROVINCE OF NEWFOUNDLAND

## FINANCIAL SURPLUS ACCOUNT

From Date of Union to 31 March 1954.

	Available to meet current account deficits	Available to meet capital expenditures	Total
	\$	\$	\$
Surplus estimated as of date of Union, 31 March 1949 (see Note 1) .....	13,427,716.14	26,855,431.28	40,283,147.42
Add:			
Collection of pre-Union assets, less pay- ment of pre-Union liabilities during the years ended 31 March (see Note 2)			
1950 .....	316,507.26	633,014.51	949,521.77
1951 .....	534,450.52	1,068,901.05	1,603,351.57
1952 .....	279,151.39	558,302.79	837,454.18
1953 .....	68,186.37	136,372.76	204,559.13
1954 (see Note 3) .....	50,604.85	101,209.70	151,814.55
Surplus as of date of Union as adjusted .....	14,676,616.53	29,353,232.09	44,029,848.62
Add:			
Surplus on Current Account for the years ended 31 March:			
1951 .....	.....	649,489.59	649,489.59
1952 .....	.....	1,698,399.38	1,698,399.38
1953 .....	.....	6,742,707.94	6,742,707.94
1954 (Statement No. 4) .....	.....	2,675,346.54	2,675,346.54
	<u>\$14,676,616.53</u>	<u>41,119,175.54</u>	<u>55,795,792.07</u>
Deduct:			
Deficit on Current Account for the year ended 31 March 1950 .....	3,735,875.04	.....	3,735,875.04
Capital expenditure, less recoveries, for the years ended 31 March:			
1950 .....	.....	5,632,372.76	5,632,372.76
1951 .....	.....	9,856,141.09	9,856,141.09
1952 .....	.....	15,967,097.89	15,967,097.89
1953 .....	.....	6,887,007.56	6,887,007.56
1954 (see Note 4) .....	.....	2,776,556.24	2,776,556.24
	<u>\$ 3,735,875.04</u>	<u>41,119,175.54</u>	<u>44,855,050.58</u>
Surplus as at 31 March 1954 carried forward to Balance Sheet (Statement No. 35) .....	<u>\$10,940,741.49</u>	.....	<u>10,940,741.49</u>



### Notes

- (1) This balance excluded certain receivables and other assets as of 31 March 1949, pending realization or liquidation, having a book value of \$11,029,690.
- (2) These amounts include collections of the assets fully reserved as of the date of Union referred to in Note 1 above, less payments made in settlement of pre-Union liabilities taken into account in establishing the surplus as of Union.

- (3) This amount is made up as follows:

Collection of pre-Union assets .....	\$167,376.79
Less: Liquidation of pre-Union liabilities .....	15,562.24
	<u>\$151,814.55</u>

- (4) Capital expenditures, less recoveries, 1953-54, amounted to \$9,111,885.08; the excess over \$2,776,556.24 viz. \$6,335,328.84, was financed to the extent of \$5,949,528.72 out of balance of proceeds of the 4¾% Development Loan and as to the balance, \$385,800.12 out of temporary borrowings.



## DEPARTMENT OF FINANCE

Revenue for the Year ended 31 March 1954.

Subhead	Estimates	Revenue	
		Total 1953-54	Total 1952-53
	\$	\$	\$
<b>Current Account</b>			
Dominion of Canada:			
451 Statutory subsidies:			
01. Government and Legislation .....	180,000	180,000.00	180,000
02. Population .....	289,100	289,132.80	289,133
03. Special .....	1,100,000	1,100,000.00	1,100,000
452 Payments under Tax Rental Agreement:			
01. Subsidies in lieu of taxes rented....	11,450,000	11,741,820.88	10,722,461
02. Utility Companies (half Dominion Tax) .....	100,000	161,025.00	98,217
04. Arrears .....	.....	82,792.73	2,066,967
453 Transitional Grants .....	4,800,000	4,800,000.00	5,650,000
Total, Dominion of Canada....\$	17,919,100	18,354,771.41	20,106,778
454 Gasoline Tax .....	2,000,000	2,137,582.48	1,795,005
455 Licences, gasoline vendors .....	4,500	4,252.00	3,863
457 Licences, insurance companies .....	5,300	4,400.00	4,650
458 Licence fees, insurance agents .....	1,000	1,280.00	1,280
459 Audit and directors' fees .....	700	300.00	500
460 Interest:			
01. Exchequer balances .....	239,500	349,986.80	365,567
02. Accrued on borrowings (Bonds) ....	.....	.....	27,329
461 Building and Loan Associations:			
01. Interest on loans .....	1,900	1,840.00	1,840
462 St. John's Municipal Council:			
01. Contribution towards cost of Fire Department .....	14,000	14,000.00	14,000
463 Miscellaneous Revenues .....	2,000	3,887.26	57,025
470 Social Security Assessment .....	5,700,000	5,650,307.61	4,534,114
471 Sales Tax, fire insurance premiums .....	160,000	186,292.86	168,832
472 Inland revenue stamps .....	73,000	88,839.49	73,964
	\$ 8,201,900	8,442,968.50	7,047,969
Total, Current Account....\$	26,121,000	26,797,739.91	27,154,747
<b>Capital Account</b>			
462 St. John's Municipal Council:			
02. Repayment of Loan .....	13,600	13,636.36	13,636
Total, Capital Account....\$	13,600	13,636.36	13,636



## REVENUE AND APPROPRIATION ACCOUNTS

13

Subhead	Estimates	Revenue	
		Total 1953-54	Total 1952-53
	\$	\$	\$
<b>Surplus Account</b>			
463 Miscellaneous .....	.....	703.27	.....
465 Corporation Taxes: Income Tax on Corporations and Persons, Death Duty etc. (suspended under Dominion-Provincial Tax Agreement)—Arrears for 1948-49:			
01. Income Tax, less refunds .....	35,000	86,729.05	90,280
467 Gander Airport .....	.....	60.59	.....
469 Other recoverable advances .....	100	9.33	295
Total, Surplus Account ....\$	35,100	87,502.24	90,575
Grand Total ....\$	26,169,700	26,898,878.51	27,258,958

Net total revenue .....\$26,898,878.51  
 Suspense accounts ..... 40,173.96

Total deposits .....\$26,939,052.47

**Details of Miscellaneous Revenue****Current Account:**

Bank Fishermen's Insurance Premiums .....	\$ 133.70
Medical Examination fees—Civil Servants .....	120.00
Recovery of Cost of Living Bonus overpaid .....	117.23
Conscience Money .....	40.00
Interest, War Savings Account .....	977.18
Repayment of advance on salary .....	2,266.00
Other .....	233.15
	<u>\$3,887.26</u>

**Notes****Subhead**

- 452.02. Represents one-half of collections by Ottawa of taxes on income of fiscal year 1951 on electricity, gas and steam companies in Newfoundland. Excess over estimate due to inability to estimate in absence of data; the 1953-54 estimate was predicated upon the yield of the year 1952-53.
- 452.04. Payments under Subhead 452.01 are based on annual estimates. The 1952-53 receipts were short of the actual payments due, on the basis of recalculations based upon actual figures for 1952-53 by \$82,792.
459. No payment was received in 1953-54 in respect of the audit, by the Auditor General, of the accounts of the St. John's Municipal Council.
- 460.01. Interest upon Exchequer balances had origin as follows:—
 

Bank of Montreal .....	\$338,984.77
Crown Agents .....	11,002.03
	<u>\$349,986.80</u>

W. M. Marshall,  
 Deputy Minister of Finance.

16 September 1954.



DEPARTMENT OF PROVINCIAL AFFAIRS

Revenue for the Year ended 31 March 1954.

Subhead	Estimates	Revenue	
		Total 1953-54	Total 1952-53
	\$	\$	\$
Current Account			
552 Miscellaneous .....	300	496.24	406
553 Fees, Change of Name Act .....	200	61.50	.....
554 Dominion of Canada: Civil Defence .....	17,500	6,287.55	.....
Total, Current Account ....	\$ 18,000	6,845.29	406

Net total revenue .....	\$6,845.29
Suspense accounts .....	6,197.71
Total deposits .....	<u>\$13,043.00</u>

Note

Subhead

552 The receipts comprise:	
Notarial certificates .....	\$ 16.00
Notarial commissions .....	225.00
Licences to perform the marriage ceremony .....	105.00
Sundry items .....	150.24
	<u>\$496.24</u>

19 July 1954.

W. J. Carew,  
Deputy Minister of Provincial Affairs.



STATEMENT No. 8

## DEPARTMENT OF EDUCATION

Revenue for the Year ended 31 March 1954.

Subhead	Estimates	Revenue	
		Total 1953-54	Total 1952-53
	\$	\$	\$
<b>Current Account</b>			
651 Pension contributions of teachers .....	75,000	79,344.83	72,734
652 Sale of school supplies .....	180,000	200,330.24	169,702
653 Handicrafts .....	500	132.01	220
654 Church of England College Loan			
01. Interest on loan .....	450	449.87	600
655 Pupil Teachers:			
01. Repayment of post-Union loans ....	2,000	2,265.00	2,850
656 Dominion of Canada, Grants-in-Aid:			
01. Vocational Training .....	66,600	63,497.69	68,259
02. Teacher Training .....	8,000	16,375.00	14,900
03. Marine Engineering .....	2,100	.....	.....
657 Miscellaneous .....	1,150	9,396.30	7,062
658 Fees: Public Examinations .....	25,000	26,699.26	27,023
659 Fees: Vocational Training .....	2,500	3,395.00	2,269
660 Sales of radios to schools .....	5,000	1,204.00	2,864
661 Chartering of vessels .....	300	1,200.37	440
662 Fees: Adult Education .....	1,500	1,121.50	1,235
663 Loans to Boards of Education:			
01. Interest .....	4,000	.....	.....
Total, Current Account....\$	374,100	405,411.07	370,158
<b>Surplus Account</b>			
653 Handicrafts .....	.....	.....	313
654 Church of England College Loan:			
02. Repayment of principal .....	4,700	4,708.53	4,559
655 Pupil Teachers			
02. Repayment of pre-Union loans .....	5,000	1,522.86	3,903
657 Miscellaneous .....	.....	406.17	129
663 Boards of Education:			
02. Repayment of post-Union loans ....	9,000	.....	.....
03. Repayment of pre-Union loans .....	3,000	.....	.....
Total, Surplus Account ....\$	21,700	6,637.56	8,904
Grand Total....\$	395,800	412,048.63	379,062



Net total revenue .....	\$412,048.63
Suspense accounts .....	24,703.62
	<hr/>
Total deposits .....	\$436,752.25
	<hr/>

Surplus Account revenue is made up of collections of pre-Union assets.

### Notes

#### Subhead

#### Current Account:

1. 652. The increase for the most part represents recovery from teachers' salaries in July and August 1953, by payroll deduction, of accounts for school books and supplies which had not been paid as at 30 June 1953.
2. 656.01. Receipts represent reimbursement, within a limit of \$66,800, by the Dominion Government, of Provincial expenditure on Vocational Training under Subhead 611.
3. 656.02. Receipts represent reimbursement, in part, by the Dominion Government, of Provincial expenditure on Teacher Training and Student Aid under Subheads 608 and 610, as follows:
 

1952-53 Account .....	\$ 3,375.00
1953-54 Account .....	13,000.00
	<hr/>
	\$16,375.00
	<hr/>
4. 656.03. The course in Marine Engineering was deferred.
5. 657. Details of Miscellaneous Revenue:
 

Unspent balances of grants to sundry Boards of Education issued prior to 1 April 1953, refunded .....	\$ 6,893.96
Sale of miscellaneous stores .....	95.00
Miscellaneous sales etc.: Vocational Institute .....	415.56
Citizens' Forum .....	83.00
Reimbursement by the Department of Labour of the cost of Apprenticeship Training at the Vocational Institute during the year .....	1,724.45
Conscience money .....	15.00
Miscellaneous refunds and recoveries .....	169.33
	<hr/>
	\$ 9,396.30
	<hr/>
6. 659. Enrolment was greater than anticipated.
7. 660. Sales were less than expected.
8. 663. Arrears of interest on loans to Boards of Education at 31 March 1954 totalled \$8,930.00.

#### Surplus Account:

9. 657. Details of Miscellaneous Receipts:
 

School books and supplies sold prior to 1 April 1949 .....	\$ 357.74
Pre-Union Handicraft Loans .....	48.43
	<hr/>
	\$ 406.17
	<hr/>
10. 663. At 31 March 1954 the arrears of annual instalments due to the Department in respect of loans to Boards of Education were:—
 

Pre-Union: Amalgamated School Board, Gander .....	\$ 3,000.00
Post-Union: Amalgamated School Board, Corner Brook .....	18,000.00
Roman Catholic Board of Education, Corner Brook .....	6,000.00

26 July 1954.

G. A. Frecker,  
Deputy Minister of Education.



DEPARTMENT OF THE ATTORNEY GENERAL

Revenue for the Year ended 31 March 1954.

Subhead	Estimates	Revenue	
		Total 1953-54	Total 1952-53
	\$	\$	\$
<b>Current Account</b>			
751 Fines and forfeitures .....	53,000	70,076.61	62,015
752 H. M. Penitentiary:			
01. Industries .....	5,000	8,716.27	5,201
02. Recovery of cost of maintenance, etc. of Federal prisoners .....	42,000	36,103.80	45,760
753 Miscellaneous .....	5,000	1,875.68	4,228
Total, Current Account ....\$	105,000	116,772.36	117,204
<b>Surplus Account</b>			
751 Fines and forfeitures .....	.....	3.50	109
754 Sundry .....	.....	.....	11,510
Total, Surplus Account ....\$	.....	3.50	11,619
Grand Total ....\$	105,000	116,775.86	128,823

Net total revenue .....	\$116,775.86
Suspense accounts .....	3,317.75
Total deposits .....	\$120,093.61

Notes

Subhead	
<b>Current Account:</b>	
751.	Number of prosecutions for breaches of Highway Traffic Act increased considerably over former years.
752.01.	Increases in: (a) Mail bag repairs for Federal Government; (b) Sales of pigs from prison camp.
752.02.	The number of prisoners serving terms of two years or longer varies from year to year.
753.	This includes: Sale of old equipment, \$22.00; payments for information supplied by Registrar of Deeds and Companies, \$441.50; payments for maintenance of alien seamen, \$55.80; Magistrate's Court, St. John's, miscellaneous creditors, \$572.43; refund of witness fees, \$556.75; refund on travel tickets, \$98.58; and miscellaneous, \$128.62.
<b>Surplus Account:</b>	
754.	Collection of pre-Union fines.

H. G. Puddester,  
Deputy Attorney General.



## DEPARTMENT OF MINES AND RESOURCES

Revenue for the Year ended 31 March 1954.

Subhead	Estimates	Revenue	
		Total 1953-54	Total 1952-53
	\$	\$	\$
<b>Current Account</b>			
851 Forestry:			
01. Timber lease rentals .....	31,400	31,918.88	31,663
02. Timber royalties .....	100,000	41,948.02	42,331
03. Saw mill licences .....	55,000	48,183.23	57,087
04. Inland fishery and game licences, fines, etc. ....	155,000	129,769.22	93,702
05. Sale of beaver pelts .....	150,000	83,390.22	.....
06. Water power rentals .....	4,000	6,740.09	4,675
Total, Subhead 851 ....\$	495,400	341,949.66	229,458
852 Agriculture:			
01. Agricultural grants and lease rentals .....	2,000	2,216.20	2,158
02. Receipts from agricultural services	14,800	6,087.52	30,826
04. Blueberry inspection fees .....	10,000	19,858.23	1,983
Total, Subhead 852 ....\$	26,800	28,161.95	34,967
853 Mines:			
01. Rental of mineral leases, royalties etc. ....	500,000	282,476.75	562,264
02. Mining prospectors' licences .....	1,000	580.00	5,587
03. Miscellaneous .....	5,000	13,987.33	18,275
04. Recoveries, field and geophysical surveys .....	45,000	10,000.00	.....
Total, Subhead 853 ....\$	551,000	307,044.08	586,126
854 Miscellaneous:			
03. Land development services			
01. Miscellaneous .....	13,500	10,887.40	9,380
02. Dominion of Canada Grant-in- Aid .....	40,000	.....	.....
04. Dog licences .....	5,000	2,675.86	3,898
05. Sundry .....	10,000	8,411.36	7,596
Total, Subhead 854....\$	68,500	21,974.62	20,874
Total, Current Account....\$	1,141,700	699,130.31	871,425
<b>Capital Account</b>			
851 Fur Farm Development:			
08. Repayment—loans to fur farmers....	.....	8,881.55	666
09. Repayment—loans to commercial farmers .....	.....	623.48	.....
Total, Capital Account ....\$	.....	9,505.03	666



**Surplus Account**

854 Miscellaneous:			
06. Sundry recoveries .....	3,100	6,314.15	12,826
Total, Surplus Account ....\$	3,100	6,314.15	12,826
Grand Total ....\$	1,144,800	714,949.49	884,917

Net total revenue .....\$714,949.49  
 Suspense accounts ..... 6,564.02

Total deposits .....\$721,513.51

**Notes**

Subhead

**Current Account:**

1. 851.02 Includes \$19,515 royalty on 65,050 cords of pulpwood exported by Bowater's Newfoundland Pulp and Paper Mills, Limited, and \$4,899 royalty on 6,131 cords of unmanufactured timber exported under permits issued under Chapter 174 of The Revised Statutes of Newfoundland, 1952.
2. 851.04. Revenue includes \$1,172 fines and forfeitures.
3. 853.01. Represents mining tax \$274,214; mineral leases and claims, \$4,660; assessments in lieu of work performed, \$1,941; and miscellaneous, \$1,661.
4. 853.03. Represents reimbursement of expenses incurred on drilling operations undertaken at the request of private companies.
5. 854.05. The following are the details:—

Sale of maps, land tracings, blueprints, search and survey fees and certified copies of grants .....	\$ 980.16
Rental of cabins and lease of land at Salmonier Nursery .....	1,345.00
Laboratory analysis fees .....	164.71
Reimbursement of expenditure .....	672.27
Fines and forfeitures .....	1,759.75
Sale of supplies and equipment taken over from the Labrador Development Company, Limited .....	442.90
Sale of publication "Birds of Newfoundland" .....	250.97
Lease of land and building at Killick Island from May 1953 to April 1954 .....	480.00
Rental of fur farm Mount Pearl .....	647.00
Miscellaneous items .....	365.81

\$7,108.57

P. J. Murray,  
Deputy Minister of Resources.

C. K. Howse,  
Deputy Minister of Mines.

14 July 1954.



## DEPARTMENT OF PUBLIC WORKS

Revenue for the Year ended 31 March 1954.

Subhead	Estimates	Revenue	
		Total 1953-54	Total 1952-53
	\$	\$	\$
<b>Current Account</b>			
951 Motor Vehicles and Roads:			
01. Licences for Motor Vehicles, Drivers, etc. ....	850,000	922,713.24	772,447
02. Examination Fees for Drivers' Licences ....	7,000	8,850.00	7,392
03. Recovery Messing Costs, Road Construction ....	15,000	.....	.....
04. Sundry ....	21,000	18,630.93	.....
952 Rental of buildings ....	60,800	87,308.16	179,858
953 Sale of gas and oil to other Government Departments ....	10,000	11,040.75	9,636
954 Repayment of Loans:			
01. Interest ....	200	122.30	139
957 Miscellaneous ....	3,000	9,980.20	41,425
959 Sale of used equipment, etc. ....	6,000	16,481.34	10,212
Total, Current Account ....\$	973,000	1,075,126.92	1,021,109
<b>Capital Account</b>			
951 Motor Vehicles and Roads:			
04. Trans-Canada Highway— Dominion Government Grant-in-Aid	1,125,000	977,045.42	527,345
956 Dominion Government Grants-in-Aid:			
01. Hospital construction ....	100,000	196,417.63	21,590
02. Vocational High School construction	100,000	.....	.....
960 Miscellaneous ....	2,000	16,519.10	1,402
Total, Capital Account ....\$	1,327,000	1,189,982.15	550,337
<b>Surplus Account</b>			
954 Repayment of Loans:			
02. Principal ....	400	525.70	461
958 Sale of buildings ....	9,600	1,617.00	18,983
Total, Surplus Account ....\$	10,000	2,142.70	19,444
Grand Total ....\$	2,310,000	2,267,251.77	1,590,890



Net total revenue .....	\$2,267,251.77
Deduct amount deposited previous year .....	90,749.24
	<u>2,176,502.53</u>
Suspense accounts .....	148,523.59
	<u>Total deposits .....\$2,325,026.12</u>

## Notes

## Subhead

## Current Account:

1. 951.01. Continued increase in the number of vehicles and drivers licenses.
2. 952. Increase due to new rentals that were arranged after the Estimates had been submitted.
3. 957. } Underestimated. It is not possible to estimate these items precisely; the factors  
959. } are extremely variable.

## Capital Account:

4. 951.04. Expenditure was less than allocated, consequently payments were proportionately lower.
5. 956.01. The receipts are comprised of balances due on account of the following institutions:
 

Mental Hospital, New South Wing .....	\$116,350.00
West Coast Sanatorium .....	66,497.96
Springdale Hospital .....	8,893.84
Stephenville Hospital .....	1,475.83
St. Alban's Clinic .....	3,200.00
	<u>\$196,417.63</u>
6. 956.02. Project deferred.
7. 957. This increase is due to the refund of \$16,000.00 by the Memorial University on account of land purchased on their behalf.

## Surplus Account:

8. 958. The following items are included under sale of buildings, etc.
 

Magistrate's Residence, Twillingate .....	\$ 625.00
Land at the following places:	
Bay Bulls .....	740.00
Twillingate .....	100.00
Catalina .....	100.00
Spaniards Bay .....	50.00
Miscellaneous fees .....	2.00
	<u>\$1,617.00</u>

R. Manning,

Deputy Minister of Public Works.

27 July 1954.



## DEPARTMENT OF HEALTH

Revenue for the Year ended 31 March 1954.

Subhead	Estimates	Revenue	
		Total 1953-54	Total 1952-53
	\$	\$	\$
<b>Current Account</b>			
1051 Dominion of Canada:			
Expansion of Existing Health Services:			
01. Crippled Children .....	17,000	12,083.91	1,696
02. Professional Training .....	17,000	10,779.39	13,674
03. Venereal Disease Control .....	17,000	16,366.00	16,286
04. Mental Health .....	160,000	135,016.75	119,145
05. Tuberculosis Control .....	230,000	154,105.15	241,668
06. Health Survey .....	2,000	.....	2,965
07. General Public Health .....	187,000	200,229.99	240,622
08. Cancer Control .....	95,000	77,295.73	46,635
09. Diagnostic Services .....	100,000	61,478.98	.....
10. Maternal Health .....	26,000	12,136.54	.....
11. Rehabilitation .....	20,000	.....	.....
Total, Subhead 1051....\$	871,000	679,492.44	682,691
1052 Hospitals: Patients' Fees, Medicine, etc.:			
01. General Hospital .....	432,000	328,963.03	242,135
03. St. John's Sanatorium .....	20,000	32,498.42	20,795
04. Cottage Hospitals .....	321,000	462,715.63	228,326
05. Mental Hospital .....	160,000	68,124.24	36,923
07. Gander Hospital .....	73,000	104,716.04	25,565
08. Botwood Hospital .....	40,000	61,120.80	12,118
09. West Coast Sanatorium .....	8,000	11,745.01	5,904
Total, Subhead 1052 ....\$	1,054,000	1,069,883.17	571,766
1053 Nursing Services: Fees, etc. ....	11,000	5,677.96	13,349
1054 Food and Milk Licences .....	14,000	13,302.50	5,406
1055 Mental Hospital Farm .....	1,000	4,105.40	1,250
1056 Repayments in respect of Prosthetic Appliances .....	7,500	4,404.17	3,955
1057 Birth, etc. certificates .....	20,000	4,230.54	1,525
1058 Miscellaneous .....	20,000	19,146.61	17,664
1059 Fees, microfilming .....	2,000	2,904.10	1,909
1060 Cancer Control Tax .....	250,000	85,197.72	.....
1061 Recoveries of Cost of Board and Lodging:			
01. Central Laundry .....	.....	3,735.69	.....
02. General Health Services .....	.....	3,780.38	.....
03. General Hospital .....	.....	140,806.93	.....
04. Fever Hospital .....	.....	4,742.69	.....
05. St. John's Sanatorium .....	.....	70,391.10	.....
06. West Coast Sanatorium .....	.....	41,003.98	.....
07. Hospital for Mental and Nervous Diseases .....	.....	63,654.93	.....
08. Gander Hospital .....	.....	9,126.79	.....



Subhead	Estimates	Revenue	
		Total 1953-54	Total 1952-53
	\$	\$	\$
09. Botwood Hospital .....	.....	7,210.62	.....
10. Cottage Hospitals and Nursing Stations .....	.....	66,252.89	.....
11. Expansion of existing Health Services .....	.....	22,343.68	.....
12. Geriatric Centre .....	.....	2,554.14	.....
13. Ambulance and Transport Services .....	.....	241.57	.....
Total, Subhead 1061 ....\$	.....	435,845.39	.....
Total, Current Account ....\$	2,250,500	2,324,190.00	1,299,515

**Capital Account**

1051 Dominion of Canada:—

## Expansion of Existing Health Services:

09. Hospital Construction .....	74,000	54,477.50	128,321
Total, Capital Account....\$	74,000	54,477.50	128,321

**Surplus Account**

1052 Hospital: Fees, etc.

09. Sundry .....	100	6,546.34	2,389
1059 Miscellaneous .....	100	4,400.00	5,050
Total, Surplus Account....\$	200	10,946.34	7,439

Grand Total ....\$ 2,324,700 2,389,613.84 1,435,275

Net total revenue .....\$2,389,613.84  
 Suspense accounts ..... 267,804 76

Total deposits .....\$2,657,418.60

**Notes**

Subhead

**Current Account:**

- 1052.01. Efforts were made, through a legal firm, to collect old outstanding accounts, but returns were less than anticipated.
- 1052.03. Excess represents adjustment of charges for the previous financial year for patients hospitalized for account of Department of Veterans Affairs.
- 1052.04. With the introduction of new accounting procedures, outstanding bank balances for Cottage Hospitals from previous years were closed out and credited to Exchequer; an upward revision of fees became effective 1 October 1952.
- 1052.05. It was not possible to implement fully the programme designed to collect hospitalization charges from all possible sources.
- 1052.07. } Increase due to transfer of balances of bank accounts from the previous year.  
 1052.08. }



6. 1057. The difference between the estimated and actual Revenue is due to the sale of revenue stamps being included under this Subhead in previous years. The proceeds are now being credited to Suspense Account, and are shown in the amount under that heading.

7. 1058. Details are as follows:—

Ambulance fees .....	\$ 973.50
Laboratory fees .....	626.50
Sales of sundry items .....	996.23
Sales of Occupational Therapy at various Institutions .....	4,894.62
Refunds of advances for travelling expenses .....	5,126.14
Refunds of amounts paid for board and lodging .....	254.87
Refunds Subventions to medical students .....	900.00
Nurses' registration fees .....	406.00
Refund of telegraph and telephone charges .....	273.18
Other sundry items .....	4,695.57
	<u>\$19,146.61</u>

8. 1060. The original programme, upon which estimate was based, was later curtailed.

9. 1061. Recoveries for cost of board and lodgings of staff in hospitals were made upon the introduction of revised salary scales towards the latter part of the financial year.

27 July 1954.

Leonard Miller, M.D.,  
Deputy Minister of Health.



STATEMENT No. 13

## DEPARTMENT OF PUBLIC WELFARE

Revenue for the Year ended 31 March 1954.

Subhead	Estimates	Revenue	
		Total 1953-54	Total 1952-53
	\$	\$	\$
<b>Current Account</b>			
1151 Dominion Government:			
02. Family Allowances Investigations..	3,000	1,860.00	3,115
03. Old Age Assistance .....	945,000	896,428.59	833,928
04. Blind Persons' Allowances .....	123,800	121,952.16	117,937
05. Esquimaux and Indian Assistance	35,000	21,611.90	29,629
1152 Burials, indigents .....	100	705.91	614
1153 Home for the Aged and Infirm .....	20,000	27,100.46	21,519
1154 Miscellaneous .....	20,000	33,784.68	32,526
1155 Northern Labrador Affairs .....	371,000	268,480.37	.....
1156 Recoveries of Cost of Board and Lodging:			
01. Home for the Aged and Infirm .....	.....	9,782.67	.....
02. Infants' Home .....	.....	4,089.20	.....
03. Boys' Home and Training School ..	.....	3,227.90	.....
04. Girls' Home and Training School ..	.....	706.04	.....
05. Northern Labrador Affairs .....	.....	5,316.81	.....
Total, Current Account ....\$	1,517,900	1,395,046.69	1,039,268

Net total revenue .....\$1,395,046.69

Suspense accounts ..... 10,194.17

Total deposits .....\$1,405,240.86

## Details of Miscellaneous Revenue

Refunds and recoveries on account of:

	\$
Old Age Pensions—refunded by pensioners .....	260.00
Old Age Assistance—refunded by pensioners .....	4,869.43
Old Age Assistance—refunded by other Provinces .....	2,551.61
Blind Persons' Allowances—refunded by recipients .....	37.48
Mothers' Allowances .....	1,894.22
Dependents' Allowances .....	1,550.36
Board and lodging .....	9,590.09
Relief .....	80.00
Education and maintenance of handicapped children .....	2,741.06
Maintenance etc. of children in foster homes .....	621.14
Salary overpayments .....	390.01
Professional training .....	100.00
Transportation .....	24.60
Fines, Family Court .....	88.50
Fines, Department of the Attorney General .....	1,091.50
Glenbrook Girls' Home .....	2,360.58
Boys' Home and Training School .....	396.73

Carried forward ....28,647.31



	\$
	Brought forward ....\$28,647.31
Infants' Home .....	521.98
Conscience money .....	955.00
Sale of sundry items .....	32.27
Bank balances transferred to Exchequer .....	1,591.59
Cancelled cheques (1952-53 issue) deposited .....	1,709.91
Personal telephone calls .....	14.01
Sundry small items .....	307.61
	<u>\$33,784.68</u>

## Notes

- Subhead
1. 1151.02. The number of investigations was less than was anticipated.
  2. 1151.03. This item represents recovery of 50% of expenditure under subhead 1110.03.03, less refunds of overpayments by pensioners. There were fewer applications for assistance during the year than was anticipated.
  3. 1151.04. Recovery of 75% of expenditure under subhead 1110.03.02 less refunds of overpayments by pensioners.
  4. 1151.05. The amount of relief issued in Labrador to Esquimaux and Indians was less than was expected.
  5. 1155. Overestimated—See Balance Sheet and Profit and Loss Account of Northern Labrador Affairs for further details.
  6. 1156. This is a new subhead to take care of salary deductions in respect of certain members of the staff of the institutions and the Division of Northern Labrador Affairs who were formerly provided with free board and lodging. The salaries of these officials were adjusted when the revised salary scale was introduced effective from 1 April 1953.

27 July 1954.

R. L. Andrews,  
Deputy Minister of Public Welfare.



STATEMENT No. 14

## BOARD OF LIQUOR CONTROL

Revenue for the Year ended 31 March 1954.

Subhead	Estimates	Revenue	
		Total 1953-54	Total 1952-53
	\$	\$	\$
<b>Current Account</b>			
1251 Trading Profits .....	2,605,000	2,606,032.39	2,428,000
1254 Revenue from other Sources:			
01. Licences, permits and fees .....	70,000	72,448.34	61,617
02. Fines and forfeitures .....	25,000	21,519.27	18,813
03. Other .....	.....	.....	491,570
1255 Refunds to Exchequer of Voted Expenditure:			
On account, 1953-54 .....\$289,873.61			
Previous years ..... 10,126.39	300,000	300,000.00	.....
Total, Current Account ....\$	3,000,000	3,000,000.00	3,000,000

Net total revenue .....\$3,000,000.00 ..

Suspense accounts ..... 374.25

Total deposits .....\$3,000,374.25

**Balance Sheet of the Board of Liquor Control as at 31 March 1954.**

ASSETS			
	\$	\$	\$
Cash on Hand and in Bank:			
In Bank of Montreal .....		659,937.82	
On Hand at Head Office and Branches .....		14,027.54	673,965.36
Stock .....			1,087,420.85
Accounts Receivable .....			123,552.81
			<u>\$1,884,939.02</u>
LIABILITIES			
Accounts Payable .....			106,760.63
Capital Liability to Newfoundland Government:			
(a) Working Capital .....		150,000.00	
(b) Operating Liability:			
Balance due to the Exchequer on 31 March 1953 .....	1,223,315.21		
Revenue for 1953-54 (See Profit and Loss Account) .....	3,114,989.57		
Expenditure met out of Vote in 1953-54:			
Head IX, Department of Public Works ....	24,241.65		
Head XIII, Department of Supply .....	4,620.95		
Head XII, Board of Liquor Control .....	261,011.01		
	<u>\$4,628,178.39</u>		
Less: Amount paid to the Exchequer in 1953-54 .....	3,000,000.00	1,628,178.39	
Balance due to the Exchequer on 31 March 1954 .....			1,778,178.39
			<u>\$1,884,939.02</u>



STATEMENT No. 14

BOARD OF

## Profit and Loss Account

## EXPENDITURE

Previous Year

Year 1953-54

\$		\$	\$
	Stock at beginning of year:		
	In bond .....	247,916.74	
	Duty paid .....	873,984.95	
1,108,544			1,121,901.69
4,300,741	Purchases .....		3,685,367.00
5,409,285			4,807,268.69
15,862	Less: Transfers included under other items of the Profit and Loss Account: Wastage, burglary, and stock overage, \$16,836, sundry expenses \$907 .....		17,743.09
5,393,423			4,789,525.60
	Expenses directly chargeable to the funds of the Board:		
10,670	Losses in transit and breakages and wastage (\$16,765) gross, less claims recovered (\$6,567) .....	10,198.42	
4,120	Alterations, repairs and maintenance .....	4,035.64	
	Additional equipment .....	369.93	
10,403	Cartage on goods sold .....	11,231.46	
4,890	Freight, St. John's to Corner Brook .....	5,859.58	
5,793	Business and Water Tax .....	5,832.97	
2,653	Rentals .....	6,302.58	
3,260	Miscellaneous expenses .....	2,383.05	46,213.63
	Loss by Burglary:		
	Branch store, Water Street East		
	Cash \$3,189.91, Goods \$70.92 .....		3,260.83
	Expenses met out of the Vote of the Department of Public Works, Head IX:		
12,538	Rentals .....	5,575.00	
5,241	Fuel and gas .....	4,131.94	
3,377	Light and power .....	2,909.16	
18,182	Repairs .....	5,969.71	
152	Furniture .....	881.08	
4,020	Cleaning .....	4,425.00	
261	Miscellaneous .....	349.76	24,241.65
	Expenses met out of the Vote of the Department of Municipal Affairs and Supply, Head XIII:		
815	Office equipment .....	708.28	
2,146	Printing, stationery and office supplies .....	3,405.29	
84	Advertising .....	498.98	
8	Reference books and publications .....	8.40	4,620.95
	Expenses met out of the Vote of the Board of Liquor Control, Head XII:		
224,194	Salaries .....	253,351.65	
2,660	Travelling expenses .....	3,461.30	
3,388	Miscellaneous expenses .....	4,198.06	261,011.01
2,824,420	Balance, net revenue, transferred to Balance Sheet .....		3,114,989.57
<u>\$8,536,698</u>			<u>\$8,243,863.24</u>



(Continued)

## LIQUOR CONTROL

for the Year ended 31 March 1954.

## REVENUE

Previous Year		Year 1953-54	
\$		\$	\$
6,941,119	Sales .....	6,421,884.25	
152,618	Less: Rebates and discounts .....	185,777.76	
6,788,501			6,236,066.49
Revenue from other sources:			
1,800	Licences: Beer Manufacturers .....	1,800.00	
32,083	Licences: Hotels, taverns, etc .....	33,273.34	
536,396	Commission on sales of beer .....	818,606.81	
25,202	Fees for annual Personal Permits .....	23,648.00	
1,986	Fees for extension of hours .....	2,493.00	
1,723	Sale of used containers .....	1,932.35	
18,814	Net fines and forfeitures .....	21,519.27	
150	Fees for inspection of hotels, taverns, etc .....	100.00	
396	Fees for annual Waiter Licences .....	491.00	
4,656	Commission on Social Security Assessment Act .....	3,749.10	
—	Individual Beer Permits .....	8,173.00	
—	Licences: Brewers' Agents .....	2,470.00	
—	Commission on Ship's Stores .....	220.42	
1,502	Miscellaneous .....	1,031.78	919,508.07
1,211	Net surplus of over and short remittances from mail order customers, arising in the previous year, now written off .....		508.42
366	Net surplus in cash (over remittances from Branches to Head Office, etc.) now written off:		
	Of origin in 1953-54 .....		346.46
10	Net overage in stocks at Head Office and Branches now written off .....		12.95
Stock at end of year:			
	In bond .....	218,277.19	
	Duty paid .....	869,143.66	
1,121,902			1,087,420.85

\$8,536,698\$8,243,863.24



### Notes on Balance Sheet and Profit and Loss Account

1. Stock is valued at cost and is made up thus:

Head Office Stock: Value of actual stock on hand .....	\$ 956,780.13
Branch Stocks: Value of actual stock on hand .....	130,640.72
	<u>\$1,087,420.85</u>

Stock on hand at the Branches and Head Office at 31 March 1954 agreed by physical count with the book values. Stock overage throughout the year amounting to \$12.95 has been written off to Profit and Loss Account.

2. No charges have been included for rental value of premises owned by the Provincial Government.
3. Rebates allowed on beer shipped direct from Montreal during the year to the R.C.A.F. Goose Bay, Labrador, amounted to \$41,301.00 and on imported ale and beer sold to Hotels, Taverns, etc., to \$137,399.00 out of a total of \$185,777.76 shown in the Profit and Loss Account.
4. The increase in rentals paid out of the funds of the Board is due to additional warehouse space.
5. Revenue from fines and forfeitures (which are distributed by the Department of the Attorney General) is made up as follows:

Fines .....	\$20,244.44	
Forfeitures .....	1,274.83	\$ 21,519.27

28 June 1954.

A. Mallowney,  
Chairman of the Board.

The above Statement, Balance Sheet and Profit and Loss Account have been examined under my direction in accordance with the provisions of The Revenue and Audit Act, Chapter 31 of The Revised Statutes of Newfoundland, 1952. I have obtained all the information and explanations that I have required, and I certify that in my opinion the above Statement, Balance Sheet and Profit and Loss Account are correct.

G. W. D. Allen, C.A.,  
Auditor General.



STATEMENT No. 15

## DEPARTMENT OF MUNICIPAL AFFAIRS AND SUPPLY

Revenue for the Year ended 31 March 1954.

Subhead	Estimates	Revenue	
		Total 1953-54	Total 1952-53
	\$	\$	\$
<b>Current Account</b>			
1351 Local Councils:			
01. Interest on Loans .....	4,000	2,765.49	3,114
03. Sundry .....	100	78.84	525
1352 Miscellaneous .....	100	541.31	56
1353 Housing:			
01. Interest on loans:			
01. St. John's Housing Corporation	140,000	140,000.00	150,000
02. Housing Associations .....	17,300	18,340.93	20,039
03. Slum Clearance .....	19,000	16,989.94	11,086
04. Public Housing .....	3,600	3,661.42	.....
05. Land Assembly .....	100	.....	.....
06. Co-operative Housing .....	1,000	5,813.88	.....
Total, Current Account ....\$	185,200	188,191.81	184,820
<b>Capital Account</b>			
1351 Local Councils:			
05. Recovery of post-Union advances	100,000	27,200.00	1,450
1354 Housing:			
01. Slum Clearance .....	2,900	9,831.62	65,029
02. Public Housing .....	500	8,438.63	.....
03. Land Assembly .....	151,000	62,484.61	34,506
Total, Capital Account ....\$	254,400	107,954.86	100,985
<b>Surplus Account</b>			
1351 Local Councils:			
05. Recovery of pre-Union advances..	40,000	2,423.27	570
1353 Housing:			
03. Repayment of principal:			
01. St. John's Housing Corporation	75,000	.....	14,455
02. Housing Associations .....	19,500	12,684.82	.....
Total, Surplus Account ....\$	134,500	15,108.09	15,025
Grand Total ....\$	574,100	311,254.76	300,830
Net total revenue .....		\$311,254.76	
Suspense accounts .....		45.49	
Total deposits .....		\$311,300.25	



## Notes

## Subhead

**Current Account:**

1. 1353.01.06. Underestimated.

**Capital Account:**

2. 1351.05. Estimate made in anticipation that provision under 1312.15.01 (Expenditure) would be used for loans which would be repaid within the financial year, but loans were made on long term basis, hence delay in repayments.
3. 1354.01. Underestimated.
4. 1354.02. This project was not completed when estimates were compiled.
5. 1354.03. Land sales were less than anticipated.

**Surplus Account:**

6. 1351.05. }  
7. 1353.03.01. } Overestimated.
8. 1353.03.02. Repayments on 1953-54 accounts received in 1954-55.

C. W. Powell,

Deputy Minister of Municipal Affairs.

L. Crummey,

Deputy Minister of Supply.

20 August 1954.



DEPARTMENT OF FISHERIES AND CO-OPERATIVES

Revenue for the Year ended 31 March 1954.

Subhead	Estimates	Revenue	
		Total 1953-54	Total 1952-53
	\$	\$	\$
<b>Current Account</b>			
1453 Receipts on account of loans for the en- couragement of the fishing industry:			
01. Interest .....	43,000	34,334.24	26,488
1455 Miscellaneous .....	2,500	1,146.06	5,160
1456 Dominion of Canada, Grants-in-Aid:			
02. Fisheries Vocational Training .....	15,000	.....	.....
Total, Current Account ....	\$ 60,500	35,480.30	31,648
<b>Capital Account</b>			
1453 Receipts on account of loans for the en- couragement of the fishing industry:			
02. Repayment of principal .....	.....	297,260.60	.....
1457 Miscellaneous .....	.....	.....	8,412
Total, Capital Account....	\$ .....	297,260.60	8,412
<b>Surplus Account</b>			
1453 Receipts on account of loans for the en- couragement of the fishing industry:			
02. Repayment of principal .....	58,100	38,722.21	59,944
1457 Miscellaneous .....	5,000	.....	.....
Total ,Surplus Account ....	\$ 63,100	38,722.21	59,944
Grand Total ....	\$ 123,600	371,463.11	100,004

Net total revenue .....\$371,463.11  
Suspense accounts ..... 75,248.00

Total deposits .....\$446,711.11



**Notes**

## Subhead

**Current Account:**

1. 1453. The decrease is due to the non-payment of interest, totalling \$16,504, by four companies to whom loans were made, and to a reduced amount of interest paid by Trepassey Fisheries Limited as the result of repayment in full of the Loan, \$287,000, before the interest due date. (Estimate \$14,350, amount paid \$5,148, decrease \$9,202). The total decrease \$25,706 was offset in part by the payment of interest, \$17,575 by Fishery Products Limited on a Loan granted during the year under review, leaving a net decrease of \$8,666 between the original estimate and the actual returns.
2. 1456. Claims forwarded to the Department of Labour, Ottawa, in respect of the Fisheries Vocational Training Schools could not be submitted in sufficient time to enable payment being made in 1953-54. Two claims have been forwarded to the Department of Labour Ottawa, the first in the amount of \$5,448 was paid in May 1954. Payment of the second claim has not been made to date.

**Capital Account:**

3. 1453. Includes the amount of \$287,000 received from Trepassey Fisheries Limited in repayment, in June 1953, of a loan in an equivalent amount, made in 1952-53.

**Surplus Account:**

4. 1457. The sale of certain surplus fishing equipment, from which an estimated return of \$5,000 was anticipated, was not concluded until June 1954.

12 August 1954.

Clive Planta,  
Deputy Minister of Fisheries



STATEMENT No. 17

## DEPARTMENT OF ECONOMIC DEVELOPMENT

Revenue for the Year ended 31 March 1954.

Subhead	Estimates	Revenue	
		Total 1953-54	Total 1952-53
	\$	\$	\$
<b>Current Account</b>			
1551 Miscellaneous .....	200	4,651.40	7,073
1553 Receipts on account of Economic Development Loans:			
01. Interest .....	326,800	1,544.41	195,898
1555 Tourist:			
01. Licences, permits etc. ....	200	.....	.....
02. Sundry .....	100	439.81	.....
Total, Current Account ....\$	327,300	6,635.62	202,971
<b>Capital Account</b>			
1554 Miscellaneous .....	100	155,858.12	26,106
1555 Sale of Cement Plant .....	.....	.....	200,000
Total, Capital Account ....\$	100	155,858.12	226,106
Grand Total....\$	327,400	162,493.74	429,077

Net total revenue .....\$162,493.74  
 Suspense accounts ..... 1,565.68

Total deposits .....\$164,059.42

## Notes

Subhead

**Current Account:**

1. 1551. Details are as follows:

Refunds:

Salary .....	\$4,166.66
Deposit—Air Travel Plan .....	425.00
Travel advances .....	20.70
Other refunds .....	16.00
Sundry items .....	23.04
	<u>\$4,651.40</u>



2. 1553. In September 1953 Executive Council ordered, subject to ratification by the Legislature, that agreements made with the operators of industrial plants, to whom Government loans have been made, be amended to provide that payment of interest on such loans be deferred for the first two years from the date of commencement of construction. During the year interest payments on loans to two industrial plants became due but were not paid.

**Capital Account:**

3. 1554. The receipts comprise:

Repayment of principal—Atlantic Optical Co. Ltd. ....	\$105,000.00
Refund of duty on machinery—gypsum plant .....	40,919.59
Proportion of cost recoverable on account of hydro- electric survey .....	9,900.00
Sundry .....	38.53
	<hr/>
	\$155,858.12

N. Short,

24 September 1954.

Deputy Minister of Economic Development



STATEMENT No. 18

## DEPARTMENT OF LABOUR

Revenue for the Year ended 31 March 1954.

Subhead	Estimates	Revenue	
		Total 1953-54	Total 1952-53
	\$	\$	\$
<b>Current Account</b>			
1651 Fees for inspection of boilers and machinery .....	10,000	8,230.24	12,524
1653 Miscellaneous .....	100	71.50	1
1654 Fees, Survey and Registration, Design for Boilers, etc. ....	2,600	2,042.72	.....
1655 Inspection certificates. Affidavits of Manufacture .....	900	1,663.94	.....
1656 Engineers' and Firemen's Certificates ....	800	1,160.00	.....
1657 Electric and Gas Welders' Certificates ....	700	687.00	.....
1658 Fees etc., Apprenticeship Branch .....	6,000	1,367.66	.....
Total, Current Account....\$	21,100	15,223.06	12,525

Net total revenue .....\$15,223.06

Suspense accounts ..... 1,631.23

Total deposits ....\$16,854.29

## Notes

## Subhead

1. 1651. Shortage in staff of Boiler Inspectors made it impossible to carry out all inspections.
2. 1645. Overestimated.
3. 1658. Expenditure was less than expected consequently the amount recoverable from the Federal Government was less. Furthermore, some of the amount recoverable was not received until the next year.



## CONSOLIDATED FUND SERVICES

Statement of Issues for the Service of the Public Debt (Interest; Sinking Funds; Repayment of Principal) and Salaries paid under Statute for the Year ended 31 March 1954.

Subhead	Particulars of Issue	Original Estimate	Expenditure	
			Total 1953-54	Total 1952-53
		\$	\$	\$
<b>Current Account</b>				
101	PUBLIC DEBT INTEREST:			
	02. 3¾% War Loan 1940-65 (Act No. 9 of 1940) .....	56,250	56,250.00	56,250
	03. Victory Loans:			
	3¾% 1942-57 (Act No. 40 of 1942)....	48,750	48,750.00	48,750
	3% 1943-58 (Act No. 42 of 1943)	60,000	60,000.00	60,000
	05. Bank Overdrafts .....	.....	96.55	4,469
	06. Development Loan 4¾% 1952-64 (Act No. 3 of 1952, Second Session) .....	475,000	475,000.00	335,103
	Total, Subhead 101....\$	640,000	640,096.55	504,572
102	SINKING FUNDS:			
	01. 3¾% War Loan 1940-65 Thirteenth payment to the Trustees of the Sinking Fund (2¾% of \$1,500,000) .....	41,250	41,250.00	41,250
	02. 3¼% First Victory Loan 1942-57 Eleventh payment to the Trustees of the Sinking Fund (2% of \$1,500,000) .....	30,000	30,000.00	30,000
	03. 3% Second Victory Loan 1943-58 Tenth payment to the Trustees of the Sinking Fund (2% of \$2,000,000) .....	40,000	40,000.00	40,000
	04. 4¾% Development Loan 1952-64 First payment to the Trustees of the Sinking Fund (3% of \$10,000,000) .....	300,000	299,882.20	.....
	Total, Subhead 102....\$	411,250	411,132.20	111,250
104	STATUTORY SALARIES .....	\$ 17,750	17,717.46	17,405
105	ISSUES UNDER GUARANTEES:			
	04. Interest Carbeneer Water Co. ....	.....	.....	213
	Total, Current Account....\$	1,069,000	1,068,946.21	633,440



Subhead	Particulars of Issue	Original Estimate	Expenditure	
			Total 1953-54	Total 1952-53
		\$	\$	\$
103	TREASURY BILLS REPAID .....	.....	.....	1,250,000
<b>Capital Account</b>				
105	ISSUES UNDER GUARANTEES .....	.....	.....	500,000
<b>Surplus Account</b>				
101	SAVINGS CERTIFICATES:			
	20. Financial Surplus Account			
	04. Interest .....	15,000	4,907.31	13,702
103	REDEMPTION OF DEBT:			
	20. Financial Surplus Account			
	01. Savings Certificates .....	60,000	22,747.00	61,648
	Total, Surplus Account....\$	75,000	27,654.31	75,350
	Grand Total....\$	1,144,000	1,096,600.52	2,458,790

## Notes

## Subhead

1. 101. The following balances were held by banks on 31 March 1954 to cover interest not paid at that date to holders of securities:—
 

Bank of Montreal .....	\$56,654.16	outstanding on various loans
Glyn, Mills and Company .....	£9.3.5	
2. 101.05. Interest at the rate of 3½% was paid on an overdraft in December 1953.
3. 102.04. The short payment to the Sinking Fund of \$117.80 in 1953-54 was made good in 1954-55 by an issue against that year's account.

25 August 1954.

W. M. Marshall,  
Comptroller of Finance.



## HEAD II

### LEGISLATIVE

Expenditure for the Year ended 31 March 1954,  
compared with the Sum Granted.

Subhead	Service	Grant	Expenditure	
			Total 1953-54	Total 1952-53
		\$	\$	\$
<b>Current Account</b>				
201	SESSIONAL:			
	01. Allowances .....	86,300	83,836.58	93,765
	02. Expenses:			
	01. Travelling and expense allow- ance to twenty-eight members (\$1,000) .....	28,000	28,000.00	29,297
	02. Office .....	1,500	1,907.02	1,315
	03. Books and binding (revote) .....	300	805.57	269
	04. Printing Hansards and Journals .....	15,000	5,000.00	3,929
	Total, Subhead 201....\$	131,100	119,549.17	128,575
202	MISCELLANEOUS:			
	03. Commonwealth Parliamentary As- sociation .....	800	800.00	250
	Total, Subhead 202....\$	800	800.00	250
	Total, Current Account....\$	131,900	120,349.17	128,825

Original Supply .....	\$131,900.00
Net total expenditure .....	\$120,349.17
Suspense accounts .....	5,010.00
	125,359.17
Balance of Grant undrawn and surrendered .....	\$ 6,540.83

#### Explanation of the causes of variation between Expenditure and Grant.

Subhead

201.02.03. The excess is due to purchase of books for the Legislative Library being greater than anticipated.

201.02.04. Accounts covering the cost of printing had not been submitted at 31 March 1954.

19 July 1954.

W. J. Carew,  
Deputy Minister of Provincial Affairs



STATEMENT No. 21

### HEAD III

### EXECUTIVE COUNCIL

Expenditure for the Year ended 31 March 1954,  
compared with the Sum Granted.

Subhead	Service	Grant	Expenditure	
			Total 1953-54	Total 1952-53
		\$	\$	\$
<b>Current Account</b>				
301	LIEUTENANT-GOVERNOR'S ESTABLISHMENT:			
	01. Salaries .....	16,600	18,657.40	15,176
	02. Expenses:			
	02. Office .....	1,300	690.28	739
	03. Automobile .....	800	841.76	548
	05. Wages, messing and uniforms, domestic staff .....	11,600	12,269.83	12,711
	Total, Subhead 301....\$	30,300	32,459.27	29,174
302	PREMIER'S OFFICE:			
	01. Salaries .....	17,100	15,668.20	16,522
	02. Expenses:			
	01. Travelling .....	1,500	2,288.05	527
	02. Office .....	2,000	1,959.61	1,716
	Total, Subhead 302....\$	20,600	19,915.86	18,765
303	EXECUTIVE COUNCIL OFFICE:			
	01. Salaries .....	4,600	6,746.74	4,521
	02. Expenses:			
	03. Allowance to messenger Pro- vincial Affairs for special services .....	200	66.64	200
	Total, Subhead 303....\$	4,800	6,813.38	4,721
304	THE NEWFOUNDLAND ELECTION ACT	10,000	905.35	10,375
	BLOCK PROVISION FOR SALARY ADJUSTMENTS .....	3,000	.....	.....
	Total, Current Account....\$	68,700	60,093.86	63,035



## REVENUE AND APPROPRIATION ACCOUNTS

Original Supply .....		\$68,700.00
Net total expenditure .....	\$60,093.86	
Suspense accounts .....	1,519.18	58,574.68
Balance of Grant undrawn and surrendered .....		<u>\$10,125.32</u>

## Explanation of the causes of variation between Expenditure and Grant.

Subhead

304. Provision was made in anticipation of the printing of a new Act.

19 July 1954.

W. J. Carew,  
Deputy Minister of Provincial Affairs.



STATEMENT No. 22

# HEAD IV

## DEPARTMENT OF FINANCE

Expenditure for the Year ended 31 March 1954,  
compared with the Sum Granted.

Subhead	Service	Grant	Expenditure	
			Total 1953-54	Total 1952-53
		\$	\$	\$
<b>Current Account</b>				
401 MINISTER'S OFFICE:				
01. Salaries .....		9,720	9,990.00	9,660
02. Expenses:				
01. Travelling .....		1,000	909.10	1,235
02. Office .....		180	59.77	40
Total, Subhead 401....\$		10,900	10,958.87	10,935
402 GENERAL OFFICE:				
01. Salaries .....		43,180	43,486.12	36,111
02. Expenses:				
01. Travelling .....		1,800	2,571.87	2,154
02. Office .....		1,920	2,362.36	2,190
Total, Subhead 402....\$		46,900	48,420.35	40,455
403 AUDITOR GENERAL'S DEPARTMENT:				
01. Salaries .....		64,100	69,430.80	58,508
02. Expenses:				
01. Travelling .....		3,600	4,651.59	3,522
02. Office .....		400	234.20	450
Total, Subhead 403....\$		68,100	74,316.59	62,480
404 PENSIONS AND GRATUITIES:				
01. Civil Service pensions, cost of living bonus and retiring gratuities....		260,000	249,407.26	251,478
02. Death gratuities .....		10,000	7,701.17	1,833
03. Marriage gratuities .....		5,000	15,940.85	5,490
04. Railway pensions .....		330,000	344,347.16	318,703
05. Constabulary pensions and cost of living bonus .....		69,800	66,225.53	61,389
06. Fire Department pensions and cost of living bonus .....		12,000	10,930.45	10,960
07. Payment to Royal Canadian Mounted Police Fund .....		28,600	17,171.07	17,171
Total, Subhead 404....\$		715,400	711,723.49	667,024



Subhead	Service	Grant	Expenditure	
			Total 1953-54	Total 1952-53
		\$	\$	\$
405	SOCIAL SECURITY ASSESSMENT:			
	01. Salaries .....	89,900	66,448.74	41,335
	02. Expenses:			
	01. Travelling .....	9,000	13,216.30	3
	02. Office .....	5,000	4,089.94	3,548
	03. Equipment, rentals, etc. ....	9,200	8,802.01	9,442
	04. Standard forms .....	4,500	2,203.70	2,147
	Total, Subhead 405....\$	117,600	94,760.69	56,475
406	MISCELLANEOUS:			
	02. Savings campaign .....	9,500	3,333.84	4,462
	03. Management expenses Public Debt	1,500	1,485.17	227,137
	10. Revision of accounting procedures, fees and expenses .....	2,000	4,896.77	3,264
	12. Property Loss Reserve Fund .....	25,000	25,000.00	25,000
	16. Fee, financial advisor .....	1,000	1,414.63	1,630
	17. Workmen's Compensation .....	2,000	400.81	887
	18. Water Company acquisition (revote)	40,000	37,201.19	45,407
	Total, Subhead 406....\$	81,000	73,732.41	307,787
407	GENERAL CONTINGENCIES:			
	01. Royal and Vice-Regal visits (token)	100	224.18	3,387
	02. Other .....	10,000	15,209.32	18,111
	03. Coronation expenses .....	66,100	42,259.01	.....
	Total, Subhead 407....\$	76,200	57,692.51	21,498
409	CENTRAL ACCOUNTING AND PAY DIVISION:			
	01. Salaries .....	54,400	66,340.17	52,368
	02. Expenses:			
	01. Travelling .....	50	.....	.....
	02. Office .....	50	759	.....
	03. Accounting, etc., machines and equipment .....	7,000	6,127.92	20,744
	Total, Subhead 409 ....\$	61,500	72,475.68	73,112
410	CIVIL SERVICE COMMISSION .....	7,500	14,966.72	.....
	BLOCK PROVISION FOR SALARY ADJUSTMENTS .....	23,500	.....	.....
	Total, Current Account....\$	1,208,600	1,159,047.31	1,239,766



Subhead	Service	Grant	Expenditure	
			Total 1953-54	Total 1952-53
		\$	\$	\$
Capital Account				
408	NON-INTEREST BEARING ADVANCES:			
15.	Capital			
01.	Industrial Development Loan			
	Fund (revote) .....	25,000	.....	.....
	Total, Capital Account....\$	25,000	.....	.....
Surplus Account				
406	MISCELLANEOUS:			
20.	Financial Surplus Account:			
07.	Refunds previous year's			
	revenue: Customs, etc. ....	1,000	6.00	1,389
15.	Liquidation, pre-Union liabilities	11,500	10,648.93	14,254
	Total, Surplus Account....\$	12,500	10,654.93	15,643
	Grand Total....\$	1,246,100	1,169,702.24	1,255,409

Original Supply .....	\$1,233,600.00
Supplementary Supply .....	12,500.00
Total Grant .....	\$1,246,100.00
Net total expenditure .....	\$1,169,702.24
Suspense accounts .....	55,577.31 1,225,279.55
Balance of Grant undrawn and surrendered .....	\$ 20,820.45

Explanation of the causes of variation between Expenditure and Grant.

Subhead	Current Account:	
402.02.01.	The excess was due in the main to the bringing to account in 1953-54 of travelling charges amounting to circa \$600 of origin in the previous year. Payments were made as follows:	
	W. M. Marshall, C.B.E. (two journeys) .....	\$ 730.74
	J. G. Channing, (two journeys) .....	1,084.22
	H. G. Puddester, Q.C. ....	324.64
	J. G. Bearns, (one journey).....	319.28
	Sundry local travelling .....	112.99
		<u>\$2,571.87</u>
402.02.02.	1953-54 costs apportioned as follows:	
	Postage, including rental of postage meter .....	\$1,317.10
	Telephone rentals, including toll charges .....	533.03
	Telegrams and Cablegrams .....	286.14
	Stocks of Revenue Stamps .....	122.13
	Sundry .....	103.96
		<u>\$2,362.36</u>



403.02.01. Payments were made as follows:

G. W. D. Allen, C.A., (one journey) .....	\$ 213.48
and, various local audit travelling,	
H. C. Burrage .....	209.19
P. Withers .....	1,588.42
B. Carew .....	1,924.50
C. Menchions .....	308.91
L. P. Hayes .....	179.14
O. Bursey .....	72.60
Sundry miscellaneous .....	155.35
	<u>\$4,651.59</u>

The excess over original estimate was due to the growth in travelling arising from the audit of local councils.

404.02 } Requirements under these two subheads are virtually impossible to estimate with  
 404.03. } accuracy. There is no known method of forecasting the number of deaths of marriages  
 in any year.

404.07. The error in estimating, revealed in the 1952-53 accounts, was discovered too late for correction of the 1953-54 estimates with the result that the same under-expenditure resulted. The error has been corrected in the 1954-55 estimates.

405.02.01. The number of inspectors was considerably augmented during 1953-54. Payments ranging from a high of \$2,965 to a low of \$28 were made to seventeen inspectors during the year.

405.02.02. Expenses were as follows:

Postage .....	\$3,576.00
Telephones .....	341.85
Telegrams .....	102.23
Sundry .....	69.86
	<u>\$4,089.94</u>

406.02. Radio advertising cost \$1,395, paper and magazines \$674, travelling \$504 and sundry \$759. The heavy saving was due to a reduction in advertising.

406.10. It was necessary to have Peat, Marwick, Mitchell & Co. employees on two occasions instead of one.

406.16. The financial adviser attended at St. John's on one occasion. Costs were: Fee \$1,125; Expenses \$289.

406.17. It is impossible to estimate requirements of this service with accuracy.

408.18. All payments made in 1953-54 were in respect of acquisition of shares of the Carbonear Water Company.

407.02. Costs charged against this provision were as follows:



## Official Entertainment:

Board of Transport Commission .....	\$ 340	
Newfoundland Teachers' Association .....	396	
Hon. R. W. Winters and Hon. J. W. Pickersgill .....	1,424	
Brigadier General Lovett and Party .....	379	
Colonel C. W. Gilchrist .....	379	
Atlantic Province Broadcast Commission .....	77	
Ontario Secondary School Children .....	53	
Professor Flynn .....	49	\$3,097

Refunds of prior years' revenue ..... 1,504

## Investigations:

## Hydro Survey:

Lewisporte and Springdale .....	\$3,241	
Sundry .....	501	3,742

Commissions on cheques .....	1,501
Presentation to Hon. J. W. Pickersgill .....	450
Salary adjustment Comptroller of Finance and Auditor General .....	2,282
Allowance to private secretary to Minister without Portfolio .....	1,200
Miscellaneous .....	1,432
	<u>\$15,208</u>

## 407.03. Costs divisible as follows:—

Attendance at Coronation, Official Parties .....	\$ 7,679
Entertainment of Children .....	22,822
Decorations and Fireworks .....	9,625
Children's Medals, Booklets, etc. ....	2,133
	<u>\$42,259</u>

In addition, an imprest of \$6,500 to cover expenses of a delegation of war veterans was issued and had not been accounted for at the time of closure of the 1953-54 accounts.

## 410. The charges are divisible as follows:

Salaries .....	\$13,330
Travelling .....	1,400
Telephones and Telegrams .....	137
Miscellaneous .....	100
	<u>\$14,967</u>

## Capital Account:

408.15.01. No further advances were necessary during the year.

## Surplus Account:

406.20.07. The estimate was framed upon the previous year's outgoings and proved to be much in excess of requirements.

## General Note

Extra remuneration was paid to twenty-three officials of the Department for after-hour work in the Central Accounting and Pay Division, \$1,162.25; to one official engaged upon after-hour work relating to the collection of arrears of income tax, \$60.75; and to fifteen officials employed upon after-hour duty in the Social Security Assessment Division, \$910.65.

W. M. Marshall,  
Deputy Minister of Finance.

13 September 1954.



## HEAD V

## DEPARTMENT OF PROVINCIAL AFFAIRS

Expenditure for the Year ended 31 March 1954,  
compared with the Sum Granted.

Subhead	Service	Grant	Expenditure	
			Total 1953-54	Total 1952-53
		\$	\$	\$
<b>Current Account</b>				
501	MINISTER'S OFFICE:			
	01 Salaries .....	9,570	9,606.21	9,109
	02. Expenses:			
	01. Travelling .....	1,000	498.95	240
	02. Office .....	130	.....	11
	Total, Subhead 501....\$	10,700	10,105.16	9,360
502	GENERAL OFFICE:			
	01. Salaries .....	21,930	21,438.07	18,604
	02. Expenses:			
	01. Travelling .....	770	578.04	1,252
	02. Office .....	1,500	1,679.55	1,458
	Total, Subhead 502....\$	24,200	23,695.66	21,314
503	PUBLIC RELATIONS:			
	01. Salaries .....	3,600	5,400.00	4,142
	02. Expenses:			
	02. Office .....	100	834.20	90
	03. Government Bulletin .....	.....	.....	11,516
	Total, Subhead 503....\$	3,700	6,234.20	15,748
504	MUSEUM:			
	01. Salaries .....	5,000	4,520.83	3,570
	02. Expenses:			
	01. Travelling .....	50	.....	.....
	02. Office .....	50	49.70	.....
	03. Exhibits, etc. ....	6,000	6,243.77	2,603
	Total, Subhead 504....\$	11,100	10,814.30	6,173



Subhead	Service	Grant	Expenditure	
			Total 1953-54	Total 1952-53
		\$	\$	\$
506 MISCELLANEOUS:				
01. Marine Disasters Fund .....		500	300.00	.....
02. Censorship of motion pictures (token) .....		100	.....	.....
03. War history .....		.....	.....	300
04. Official entertainment .....		200	.....	41
06. Ex-servicemen's graves .....		200	100.00	80
09. Public Records .....		2,000	760.11	7
Total, Subhead 506....\$		3,000	1,160.11	428
507 CIVIL DEFENCE .....		\$ 35,000	7,175.58	.....
BLOCK PROVISION FOR SALARY ADJUSTMENTS .....		\$ 4,000	.....	.....
Total, Current Account ....\$		91,700	59,185.01	53,023

Original Supply .....\$91,700.00

Net total expenditure .....\$59,185.01

Suspense accounts ..... 366.57 59,551.58

Balance of Grant undrawn and surrendered .....\$32,148.42

#### Explanation of the causes of variation between Expenditure and Grant.

Subhead

503.01. The post of Shorthand-Typist was omitted from the printed estimates.

507. The post of Director was not filled until late in the year, with consequent delay in implementing the Civil Defence program.

W. J. Carew,

Deputy Minister of Provincial Affairs

23 August 1954.



## HEAD VI

## DEPARTMENT OF EDUCATION

Expenditure for the Year ended 31 March 1954,  
compared with the Sum Granted.

Subhead	Service	Grant	Expenditure	
			Total 1953-54	Total 1952-53
		\$	\$	\$
<b>Current Account</b>				
601	MINISTER'S OFFICE:			
	01. Salaries .....	9,595	9,849.96	9,537
	02. Expenses:			
	01. Travelling .....	1,000	1,453.30	789
	02. Office .....	205	83.62	107
	Total, Subhead 601....\$	10,800	11,386.88	10,433
602	GENERAL OFFICE:			
	01. Salaries .....	79,405	91,156.16	75,536
	02. Expenses:			
	01. Travelling .....	2,700	2,688.41	2,148
	02. Office .....	7,795	8,983.57	8,370
	Total, Subhead 602....\$	89,900	102,828.14	86,054
603	ACCOUNTING OFFICE:			
	01. Salaries .....	10,800	13,782.28	11,125
	02. Expenses:			
	02. Office .....	200	36.94	.....
	Total, Subhead 603....\$	11,000	13,819.22	11,125
604	SCHOOL SUPPLIES:			
	01. Salaries .....	21,000	22,298.31	18,967
	02. Expenses:			
	02. Office .....	100	56.25	62
	03. Provision and distribution of school supplies .....	323,200	321,745.60	332,994
	Total, Subhead 604....\$	344,300	344,100.15	352,023



Subhead	Service	Grant	Expenditure	
			Total 1953-54	Total 1952-53
		\$	\$	\$
605	SUPERVISORY SERVICE:			
	01. Salaries .....	74,600	72,724.90	66,694
	02. Expenses:			
	01. Travelling .....	19,800	25,448.09	23,950
	02. Office .....	100	30.42	.....
	03. Construction, operation, etc., boats and vehicles .....	20,000	27,467.62	19,861
	03. Training courses for Supervisors	1,500	3,441.19	245
	Total, Subhead 605....\$	116,000	129,112.22	110,750
606	LIBRARY SERVICES:			
	01. Salaries .....	3,880	4,260.00	3,880
	03. Miscellaneous:			
	01. Grant to Gosling Memorial Library .....	43,600	43,600.00	40,420
	02. Travelling Library .....	10,400	10,400.00	10,100
	03. Regional Libraries .....	58,020	58,020.00	55,400
	Total, Subhead 606....\$	115,900	116,280.00	109,800
607	CORRESPONDENCE COURSES:			
	01. Salaries .....	2,380	1,567.74	.....
	02. Expenses:			
	02. Office .....	120	228.16	99
	Total, Subhead 607....\$	2,500	1,795.90	99
608	TRAINING OF TEACHERS:			
	01. Assistance to Pupil Teachers .....	90,000	93,547.95	83,985
	02. Summer Schools .....	70,000	52,149.76	62,223
	Total, Subhead 608....\$	160,000	145,697.71	146,208
609	TEACHERS' PENSIONS, ETC.:			
	01. Teachers' pensions .....	90,000	101,328.21	85,790
	02. Withdrawals of teachers' pension contributions .....	7,300	6,884.79	6,138
	03. Cost of living bonus, pensioned teachers .....	36,000	34,406.03	33,543
	04. Disability allowance for teachers....	700	442.50	665
	Total, Subhead 609....\$	134,000	143,061.53	126,136



Subhead	Service	Grant	Expenditure	
			Total 1953-54	Total 1952-53
		\$	\$	\$
610	SCHOLARSHIPS:			
	01. Queen Victoria Jubilee .....	1,800	2,300.00	1,650
	02. King George V. Jubilee .....	2,200	1,700.00	1,200
	03. Jubilee Collegiate .....	300	150.00	.....
	04. Provincial .....	28,000	15,350.00	19,500
	05. Memorial University .....	6,000	5,625.00	3,000
	Total, Subhead 610....\$	38,300	25,125.00	25,350
611	VOCATIONAL TRAINING:			
	01. Salaries .....	80,040	75,787.55	62,658
	02. Expenses:			
	01. Travelling .....	400	248.94	323
	02. Office .....	400	331.63	433
	03. Training:			
	01. Machinery and equipment .....	15,000	6,433.26	10,260
	02. Materials and supplies .....	12,000	10,368.52	12,795
	03. Library .....	300	339.43	391
	04. Allowance to students .....	25,000	29,938.34	23,391
	05. Training of instructors .....	560	400.00	.....
	Total, Subhead 611 ....\$	133,700	123,847.67	110,251
612	HANDICRAFTS:			
	04. Training and Development:			
	02. Jubilee Guilds, Grant-in-Aid....	30,000	31,000.00	30,000
613	ADULT EDUCATION:			
	01. Salaries .....	61,300	47,865.72	37,846
	02. Expenses:			
	01. Travelling .....	2,700	3,424.82	2,727
	02. Office .....	500	665.43	460
	03. Equipment and training:			
	01. Equipment and general supplies	1,000	798.08	409
	02. Training a n d conference expenses .....	1,000	293.80	476
	03. 4-H Clubs .....	1,000	970.56	.....
	Total, Subhead 613....\$	67,500	54,018.41	41,918
614	GRANTS:			
	Denominational School Services:			
	01. Salaries of teachers .....	3,194,900	3,401,571.49	3,117,058
	03. Cost of living bonus to teachers....	530,000	543,453.57	521,786



Subhead	Service	Grant	Expenditure	
			Total 1953-54	Total 1952-53
		\$	\$	\$
04.	Maintenance, repairs and supplies for schools .....	285,000	285,197.00	264,922
06.	Contingencies .....	10,000	7,995.12	8,600
07.	Industrial Education for city schools	7,500	7,143.60	7,144
08.	Colleges .....	230,000	240,135.18	222,897
09.	Erection and equipment of school buildings .....	.....	.....	9,615
Miscellaneous Grants:				
13.	Memorial University .....	125,000	130,000.00	168,500
15.	Dalhousie University .....	10,000	.....	10,000
16.	Moravian Mission Schools .....	6,500	9,000.00	4,000
17.	Canadian Education Association ....	700	700.00	700
18.	Assistance to Youth Organizations	9,000	8,376.42	7,188
19.	International Grenfell Association..	2,000	.....	2,000
Total, Subhead 614....\$		4,410,600	4,633,572.38	4,344,410
615 AUDIO VISUAL EDUCATION:				
01.	Salaries .....	18,000	19,250.27	16,687
02.	Expenses:			
01.	Travelling .....	1,300	930.06	1,213
02.	Office .....	300	582.45	187
03.	Equipment and General Supplies			
01.	Equipment and accessories ....	7,000	6,956.90	6,605
02.	Films, negative stock and film strips .....	38,000	74,976.73	123,847
03.	Radio Education .....	5,000	5,024.98	9,643
04.	Delivery costs .....	800	1,073.55	1,401
05.	Film circuit equipment subsidy	1,000	1,000.00	500
06.	Radio script preparation etc. ....	1,000	2,192.70	1,230
Total, Subhead 615....\$		72,400	111,987.64	161,313
616 PUBLIC EXAMINATIONS:				
01.	Salaries .....	8,900	9,598.51	8,445
02.	Expenses:			
01.	Travelling .....	400	217.54	239
02.	Office .....	500	251.67	234
03.	Examination costs .....	56,000	54,971.20	52,517
Total, Subhead 616....\$		65,800	65,038.92	61,435
617 ENCOURAGEMENT OF CULTURAL ACTIVITIES .....				
\$		3,000	2,196.70	2,129
618 PHYSICAL FITNESS AND RECREATION \$				
		100	.....	.....



## REVENUE AND APPROPRIATION ACCOUNTS

Subhead	Service	Grant	Expenditure	
			Total 1953-54	Total 1952-53
		\$	\$	\$
619	CURRICULUM SERVICES:			
	01. Salaries .....	5,100	5,991.63	935
	02. Expenses:			
	01. Travelling .....	400	717.03	2
	02. Office .....	1,200	328.82	84
	03. Miscellaneous expenses .....	5,000	.....	.....
	Total, Subhead 619....\$	11,700	7,037.48	1,021
620	TEMPERANCE EDUCATION .....	\$ 10,000	12,000.00	.....
	BLOCK PROVISION FOR SALARY ADJUSTMENT .....	\$ 36,800	.....	.....
	Total, Current Account....\$	5,864,300	6,073,905.95	5,730,455
<b>Capital Account</b>				
606	LIBRARY SERVICES:			
	15. Capital:			
	01. Erection of Library Buildings ....	15,700	1,874.27	3,794
614	GRANTS:			
	15. Capital:		....	
	01. Erection and equipment of school buildings: Special Grant	500,000	590,904.61	683,500
	03. Erection and equipment of regional schools .....	500,000	65,800.00	.....
	Total, Capital Account....\$	1,015,700	658,578.88	687,294
	Grand Total....\$	6,880,000	6,732,484.83	6,417,749

Original Supply .....\$6,872,600.00  
 Supplementary Supply ..... 7,400.00

\$6,880,000.00

Net total expenditure .....\$6,732,484.83  
 Suspense accounts ..... 26,568.03

6,759,052.86

Balance of Grant undrawn and surrendered .....\$ 120,947.14

## Explanation of the causes of variation between Expenditure and Grant.

Subhead

602.01. }  
 603.01. } The excesses are resultant on the revision of Civil Service salaries.

605.02.01. Expenditure on transportation of supervisors by privately owned boats and vehicles was higher than anticipated.



- 605.02.03. The excess represents the cost of the purchase and refitting of a boat for service in the Burgeo-La Poile area.
- 605.03. Expenditure includes part of the costs of training courses taken by supervisors in the previous fiscal year.
- 608.02. Enrolment was less than anticipated.
- 610.04. The saving is due to deferment and forfeitures.
- 611.01. The post of Welding Instructor was not filled.
- 611.03.01. Purchase of equipment, apart from essentials, was deferred.
- 613.01. The Department was unable to recruit its full establishment of teachers.
- 614.01. } The increase in pupil enrolment and the consequent need for additional teaching  
614.03. } services was greater than expected.  
614.08. }
- 614.13. The excess represents the Government's proportion of the cost of retaining the services of a consultant in connection with the development of the University Extension Programme.
- 615.03.02. The increase represents expenditure during the year on the production of films of Government's progress and work in the various services.
- 619.03. Revision of Curriculum hand-books was deferred.
- 606.15.01. Several building projects were either deferred or abandoned.
- 614.15.01. The increase was necessary to cope with the expansion of school services.
- 614.15.01. The Regional High School programme was not developed to the extent anticipated.

## Notes

1. 604.03. Text Books and school supplies purchased from funds available under this Sub-head are sold to pupils at reduced rates. Receipts are shown under Subhead 652 in the Department's Revenue Statement, published in this volume.
2. 606. Total issues from these Subheads are shown under Revenue in the Operating Account of the Public Libraries Board for the year ended 31 March 1954, published in this volume.
3. 612.04.02. Grant is shown under Revenue in the Operating Account of the Jubilee Guilds of Newfoundland and Labrador as follows:
 

1 April to 31 December 1953: in the Accounts of the Jubilee Guilds for year ended 31 December 1953, published in this volume ....	\$23,500.00
1 January to 31 March 1954: to be shown in the Accounts of the Jubilee Guilds for the year ended 31 December 1954 .....	7,500.00
	\$31,000.00
4. 614.13. Shown as a Grant-in-aid under Income in the Operating Account of the Memorial University of Newfoundland for the year ended 31 March 1954, published in this volume.
5. 614.15 & 19. The Grants for Dalhousie University and the International Grenfell Association had not been requested as at 31 March 1954. These allocations will be revoted in 1954-55.



6. 606.15.01. Expenditure under this Subhead represents assistance, on a dollar for dollar basis, to Regional Library Boards for the erection or acquisition of library buildings.
7. 614.15.01. Expenditure under this Subhead was in continuation of the Government's policy of assistance to Boards of Education towards defraying the costs of providing school accommodation.
8. 614.15.02. The Government has undertaken to render financial assistance to Boards of Education towards the erection and equipment of Regional High Schools. Appropriations, totalling \$2500,000, for the development of this programme will be provided over a five year period as from 1 April 1953. The annual appropriation for this service will be \$500,000.

#### General Notes

9. (a) Extra statutory allowances totalling \$442.50 were paid to six retired teachers who are not eligible for pensions under the provisions of the Education Act 1927 and Acts in amendment thereof.
- (b) Extra remuneration totalling \$1,715.04 was paid to officials of the Department for working after hours as follows: General Office, \$38.54; Accounting Office, \$116.55; School Supplies, \$11.85; Vocational Training School, \$1,497.00; Audio-Visual Education, \$30.30; and Public Examinations, \$20.80.
- (b) Educational Grants allocated to certain schools for which there are no existing Boards of Education are Administered in trust, by the Department of Education. Special accounts are maintained from which disbursements are made to meet expenditures as they are incurred. At 31 March 1954 the unspent balances in these accounts were:

Community Schools Trust Account .....	\$5,068.96
Lands Settlement Schools Trust Account .....	1,435.41
	<u>\$6,504.37</u>

3 August 1954.

G. A. Frecker,  
Deputy Minister of Education.



STATEMENT No. 25

## HEAD VII

## DEPARTMENT OF THE ATTORNEY GENERAL

Expenditure for the Year ended 31 March 1954,  
compared with the Sum Granted.

Subhead	Service	Grant	Expenditure	
			Total 1953-54	Total 1952-53
		\$	\$	\$
<b>Current Account</b>				
701 MINISTER'S OFFICE:				
01. Salaries .....		9,720	9,990.00	9,660
02. Expenses:				
01. Travelling .....		1,500	5,861.65	1,572
02. Office .....		280	223.02	247
Total, Subhead 701....\$		11,500	16,074.67	11,479
702 GENERAL OFFICE:				
01. Salaries .....		55,080	66,329.25	47,042
02. Expenses:				
01. Travelling .....		1,100	1,323.33	553
02. Office .....		2,220	2,649.60	2,221
03. Law Books .....		2,000	1,436.70	1,131
Total, Subhead 702....\$		60,400	71,738.88	50,947
703 SUPREME COURT:				
01. Salaries .....		38,000	38,070.97	36,207
02. Expenses:				
02. Office .....		1,321	1,857.99	1,058
03. Circuit Court .....		5,000	2,433.08	2,232
03. Contribution to pension, Law Librarian .....		379	378.24	378
Total, Subhead 703....\$		44,700	42,740.28	39,875
704 ST. JOHN'S MAGISTRATE'S COURT:				
01. Salaries .....		15,600	17,140.84	12,582
02. Expenses:				
02. Office .....		300	272.18	313
Total, Subhead 704....\$		15,900	17,413.02	12,895



Subhead	Service	Grant	Expenditure	
			Total 1953-54	Total 1952-53
		\$	\$	\$
705	MAGISTRATES:			
	01. Salaries .....	82,000	86,487.82	67,601
	02. Expenses:			
	01. Travelling .....	12,600	11,472.15	16,000
	02. Office .....	2,500	1,943.84	2,205
	03. Convention .....	2,500	.....	.....
	03. Operation of Vessels:			
	01. Wages of crews .....	6,300	6,510.95	6,652
	02. Messing of crews and passen- gers .....	2,000	1,661.01	1,655
	03. Fuel and oil .....	1,200	1,062.35	1,010
	04. Miscellaneous, maintenance, docking, etc. ....	4,000	2,092.88	2,338
	Total, Subhead 705....\$	113,100	111,231.00	97,461
706	DEEDS AND COMPANIES:			
	01. Salaries .....	10,700	11,670.00	10,567
	02. Expenses:			
	02. Office .....	200	191.62	187
	Total, Subhead 706....\$	10,900	11,861.62	10,754
707	CONSTABULARY:			
	01. Salaries .....	444,200	451,292.53	445,021
	02. Expenses:			
	01. Travelling .....	1,800	2,069.65	960
	02. Office .....	4,000	3,293.63	3,427
	03. Equipment and Supplies:			
	01. Arms and ammunition .....	200	.....	7
	02. Compensation to families of de- ceased constables (token) .....	100	.....	.....
	03. Motor vehicles, supplies and gasoline .....	20,100	13,297.56	12,883
	04. Uniforms, accoutrements and bedding .....	20,000	16,329.63	12,854
	Total, Subhead 707....\$	490,400	486,283.00	475,152
708	ROYAL CANADIAN MOUNTED POLICE:			
	Services rental contract .....	238,000	238,000.00	196,000



## REVENUE AND APPROPRIATION ACCOUNTS

59

Subhead	Service	Grant	Expenditure	
			Total 1953-54	Total 1952-53
		\$	\$	\$
709 FIRE DEPARTMENT:				
01. Salaries .....		254,600	271,840.60	244,673
02. Expenses (miscellaneous) .....		2,200	2,090.38	2,240
03. Equipment, etc.				
01. Motor vehicles, supplies and gasoline .....		2,000	1,746.08	519
02. Uniforms, accoutrements and bedding .....		9,000	11,770.12	8,164
03. Purchase and maintenance of apparatus .....		33,800	23,325.96	19,919
04. Rent of station sites .....		150	140.00	140
05. Training courses .....		1,000	477.34	827
06. Purchase and maintenance of horses and harness .....		1,600	2,055.79	1,897
07. Compensation to men or families, including provision of accident insurance .....		850	376.00	656
Total, Subhead 709....\$		305,200	313,822.27	279,035
710 H. M. PENITENTIARY AND GAOLS:				
01. Salaries .....		129,600	133,766.10	118,969
02. Expenses:				
02. Office .....		2,200	2,066.68	2,369
03. Motor vehicles, supplies and gasoline .....		1,200	725.88	688
04. New vehicles .....		.....	.....	2,268
03. Equipment and Supplies:				
01. Provisions .....		35,000	25,283.42	31,652
02. Furnishings and equipment ....		3,000	2,692.01	3,368
03. Clothing .....		6,000	5,416.73	5,032
04. Drugs .....		800	516.76	681
05. Industries .....		1,000	150.97	.....
07. Farm industry .....		10,000	27,254.17	9,511
08. Uniforms, wardens .....		5,500	4,673.51	5,192
St. John's Gaol:				
09. Dieting and attendance on prisoners .....		2,200	1,747.15	2,151
10. Furnishings .....		200	111.29	202
Outport Gaols:				
11. Dieting and attendance on prisoners .....		5,000	3,720.03	3,499
12. Furnishings and equipment ....		500	292.89	246
13. Clothing .....		300	.....	30
14. Drugs and medical attendance		100	45.55	70
Total, Subhead 710....\$		202,600	208,463.14	185,928



## REVENUE AND APPROPRIATION ACCOUNTS

Subhead	Service	Grant	Expenditure	
			Total 1953-54	Total 1952-53
		\$	\$	\$
711	MISCELLANEOUS:			
	01. Prosecutions .....	1,000	51.42	415
	02. Investigations .....	1,500	1,516.11	1,070
	03. Civil actions .....	3,000	579.50	.....
	04. Conveyance of prisoners .....	2,000	1,760.25	1,741
	05. Fees and expenses of witnesses ....	5,000	5,473.02	7,881
	06. Registration of jurors .....	1,000	914.56	970
	07. Jurors' fees and other jury expenses	3,000	1,237.88	1,939
	08. Inquests, magisterial and other public enquiries .....	1,500	2,140.53	7,088
	10. Search for missing persons .....	200	.....	.....
	11. Law library .....	.....	.....	500
	12. Contingencies .....	100	3,043.11	.....
	Total, Subhead 711....\$	18,300	16,716.38	21,604
712	CONSOLIDATION OF STATUTES:			
	01. Fees, Consolidation Committee ....	1,000	.....	5,250
	02. Printing, binding, etc. ....	38,600	41,067.07	19,000
	Total, Subhead 712....\$	39,600	41,067.07	24,250
713	TRANSPORTATION:			
	02. Maritime Board of Trade .....	6,000	6,000.00	6,000
	03. Board of Transport .....	15,000	15,640.79	14,375
	04. Miscellaneous .....	5,000	669.10	.....
	Total, Subhead 713....\$	26,000	22,309.89	20,375
714	CIVIL DEFENCE .....	\$	.....	12,582
	BLOCK PROVISION FOR SALARY ADJUSTMENTS .....	\$ 103,400	.....	.....
	Total, Current Account....\$	1,680,000	1,597,721.22	1,438,337
	<b>Capital Account</b>			
710	15. Capital			
	01. Residences, prison camp .....	100	615.36	.....
	Total, Capital Account....\$	100	615.36	.....
	Grand Total....\$	1,680.100	1,598,336.58	1,438,337

Original Supply .....\$1,680,000.00  
 Supplementary Supply ..... 100.00

Total Grant ..... 1,680,100.00

Net total expenditure .....\$1,598,336.58

Less: Suspense account credits ..... 3,971.87 1,594,364.71

Balance of Grant undrawn and surrendered .....\$ 85,735.29



**Explanation of the causes of variation between Expenditure and Grant.**

## Subhead

**Current Account:**

- 701.02.01. Certain travelling claims presented during the year were in respect of travelling expenses incurred during the previous year.
- 703.02.03. It is not possible to forecast accurately the amount required under this item.
- 705.02.03. The Magistrates' convention was not held.
- 705.03.04. Docking was not done until after the close of the fiscal year.
- 707.03.03. Motor vehicles provided for were not purchased during the year.
- 707.03.04. Making of uniforms for police constables was not completed.
- 709.03.02. The cost of making uniforms was higher than anticipated.
- 709.03.03. Radio equipment provided for was not acquired.
- 710.03.01. Farm produce was supplied by H. M. Penitentiary prison camp.
- 710.03.05. Plans for the introduction of new industries were not completed.
- 710.03.07. The excess is due to purchase of a new tractor and land clearing unit for which no provision was made.
- 710.03.11. Prisoners serving other than short sentences were transferred to H. M. Penitentiary, St. John's.
- 711.01. It is not possible to estimate accurately demands on this vote.
- 711.12. The excess is caused chiefly by payment from this subhead of expenses arising out of:  
(a) The post of Fire Commissioner created during the year;  
(b) The visit to the Mainland of the Superintendent of H. M. Penitentiary.
- 710.01. No claim was made on this vote.
- 712.02. Underestimated.
- 713.04. Overestimated.

**General Notes**

- (a) The excess of salary payments over grant is covered by block provision for salary adjustments.
- (b) Extra remuneration amounting to \$65.90 was paid to the staff of the Department for after-hour work as follows: Administrative, two officers \$6.40; Supreme Court reporter \$4.50; Central District Court accounts, two officers, \$55.00.

H. G. Puddester,  
Deputy Attorney General.

28 July 1954.



## HEAD VIII

## DEPARTMENT OF MINES AND RESOURCES

Expenditure for the Year ended 31 March 1954,  
compared with the Sum Granted.

Subhead	Service	Grant	Expenditure	
			Total 1953-54	Total 1952-53
		\$	\$	\$
<b>Current Account</b>				
801	MINISTER'S OFFICE:			
	01. Salaries .....	9,720	9,990.00	8,700
	02. Expenses:			
	01. Travelling .....	1,000	594.36	474
	02. Office .....	380	849.98	352
	Total, Subhead 801....\$	11,100	11,434.34	9,526
802	GENERAL OFFICE:			
	01. Salaries .....	41,480	45,433.95	38,651
	02. Expenses:			
	01. Travelling .....	1,400	1,769.95	697
	02. Office .....	800	739.51	540
	03. Maintenance, operation and replacement of motor vehicles	2,320	2,309.21	1,630
	Total, Subhead 802....\$	46,000	50,252.62	41,518
803	ACCOUNTING OFFICE:			
	01. Salaries .....	22,100	22,706.89	26,364
	02. Expenses:			
	01. Travelling .....	300	179.43	425
	02. Office .....	600	564.67	606
	Total, Subhead 803....\$	23,000	23,450.99	27,395
804	FORESTRY:			
	01. Salaries .....	165,200	175,271.07	160,187
	02. Expenses:			
	01. Travelling .....	24,800	32,347.52	40,936
	02. Office .....	2,000	3,145.44	4,177
	03. Miscellaneous Expenses:			
	01. Wages and expenses of forest survey parties .....	30,000	9,843.23	17,456
	02. Survey equipment and supplies	800	387.99	757
	03. Uniforms for district wardens ....	.....	.....	68
	04. Protection against forest fires....	44,000	35,485.37	36,131
	05. Protection of fish and game ....	.....	.....	25,587



Subhead	Service	Grant	Expenditure	
			Total 1953-54	Total 1952-53
		\$	\$	\$
06.	Grant to Fire Protection Association .....	25,000	25,000.00	25,000
07.	Forestry conservation and development .....	10,000	4,495.56	5,210
13.	Game fish protection—service rental .....	.....	.....	45,998
14.	Fishing lodge .....	.....	.....	1,454
15.	Forest inventory .....	100	.....	.....
16.	Royal Commission .....	100	6,184.90	.....
Total, Subhead 804....\$		302,000	292,161.08	362,961
805 AGRICULTURE:				
01.	Salaries .....	50,700	47,036.25	48,296
02.	Expenses:			
01.	Travelling .....	24,300	26,670.32	22,098
02.	Office .....	1,500	2,234.20	1,257
03.	Motor vehicles—new or replacement .....	2,500	1,859.00	.....
03.	Improvement of Standards:			
01.	Agricultural education .....	4,000	2,679.41	1,314
02.	Demonstrations and experiments .....	3,000	1,720.03	1,353
04.	Grants to agricultural organizations .....	13,000	13,727.35	5,186
05.	Health of animals including compensation .....	25,000	6,388.39	78,730
06.	Standardization of marketing....	14,000	2,477.86	7
07.	Bonus for land clearing .....	1,000	654.20	1,032
08.	Land fertility schemes .....	30,000	10,767.75	3,328
09.	Improvement of livestock .....	24,300	17,774.32	13,193
11.	Miscellaneous .....	3,500	1,139.85	1,307
12.	Agricultural surveys .....	2,000	778.41	1,745
13.	Subsidized veterinary service..	7,000	3,910.62	.....
04.	Development:			
01.	Blueberry .....	28,800	27,347.85	18,270
02.	Commission of Enquiry .....	100	27,971.77	.....
Total, Subhead 805....\$		234,700	195,137.58	197,116
806 LAND DEVELOPMENT:				
01.	Salaries .....	30,900	32,814.44	29,871
02.	Expenses:			
01.	Travelling .....	6,300	8,681.96	5,677
02.	Office .....	700	825.48	783
03.	Miscellaneous Expenses:			
02.	Land clearing with tractors and maintenance of equipment ....	125,000	120,176.91	87,016



## REVENUE AND APPROPRIATION ACCOUNTS

Subhead	Service	Grant	Expenditure	
			Total 1953-54	Total 1952-53
		\$	\$	\$
	04. Construction, post war land development areas .....	1,000	569.29	1,442
	06. Land Development Act: Compensation .....	100	250.00	.....
	Total, Subhead 806....\$	164,000	163,318.08	124,789
808	CROWN LANDS AND SURVEYS:			
	01. Salaries .....	40,900	42,309.89	36,465
	02. Expenses:			
	01. Travelling .....	400	40.55	.....
	02. Office .....	400	402.95	438
	03. Examination costs — Crown Lands Surveyors .....	800	662.36	.....
	03. Survey Expenses:			
	01. Wages and expenses of survey parties .....	40,000	16,711.14	24,119
	02. Petty surveys .....	3,000	97.75	1,292
	03. Instruments, equipment and supplies .....	8,000	7,630.39	5,074
	05. Publication of maps .....	8,000	36.63	266
	08. Hydrometric survey .....	3,000	3,112.35	2,872
	09. Aerial photographs, purchase of .....	8,000	262.45	2,350
	10. National Park, land assembly (token) .....	100	.....	.....
	Total, Subhead 808....\$	112,600	71,266.46	72,876
810	MISCELLANEOUS SERVICES:			
	08. Sundry .....	500	957.41	344
	Total, Subhead 810....\$	500	957.41	344
811	WILDLIFE:			
	01. Salaries .....	34,900	26,447.77	.....
	02. Expenses:			
	01. Travelling .....	24,800	32,265.48	.....
	02. Office .....	2,000	1,651.00	.....
	03. Miscellaneous Expenses:			
	01. Uniforms .....	100	122.83	.....
	02. Equipment and supplies .....	8,400	6,222.33	.....
	03. Development .....	30,000	24,320.07	.....
	04. Beaver pelts .....	130,000	75,966.70	.....
	05. Provincial Park .....	2,000	30.64	.....
	04. Game fish protection (Services rental) .....	.....	.....	.....
	01. Wages .....	42,000	47,420.19	.....
	02. Vehicles .....	1,800	896.52	.....
	Total, Subhead 811....\$	276,000	215,343.53	.....



Subhead	Service	Grant	Expenditure	
			Total 1953-54	Total 1952-53
		\$	\$	\$
820 MINES:				
01. Salaries .....		61,600	63,415.50	50,077
02. Expenses:				
01. Travelling .....		4,500	3,582.16	4,274
02. Office .....		2,500	2,929.77	2,446
03. Survey Expenses:				
01. Field surveys .....		92,000	88,647.33	71,917
02. Inspection of mines .....		2,500	3,067.39	3,058
03. Salt survey .....		28,000	4,896.25	.....
04. Diamond drilling .....		20,000	45,617.73	73,527
06. Laboratory supplies and equip- ment .....		1,500	1,217.17	1,791
07. Geophysical surveys (token)....		100	.....	.....
Total, Subhead 820....\$		212,700	213,373.30	207,090
BLOCK PROVISION FOR ADJUSTMENT OF SALARIES .....		40,200	.....	.....
Total, Current Account....\$		1,422,800	1,236,695.39	1,043,615
<b>Capital Account</b>				
805 AGRICULTURE:				
15. Capital:				
02. Commercial farmers loans.....		2,100	1,812.50	5,817
03. Farm Development Loan Board		27,900	27,000.00	.....
811 WILD LIFE:				
15. Capital:				
01. Fur Farm Development .....		.....	.....	5,140
Total, Capital Account....\$		30,000	28,812.50	10,957
Grand Total....\$		1,452,800	1,265,507.89	1,054,572

Original Supply .....	\$1,452,600.00
Supplementary Supply .....	200.00
	<u>1,452,800.00</u>
Net total expenditure .....	\$1,265,507.89
Suspense accounts .....	6,870.86
	<u>1,272,378.75</u>
Balance of Grant undrawn and surrendered .....	<u>\$ 180,421.25</u>



**Explanation of the causes of variation between Expenditure and Grant.**

Subhead

**Current Account:**

- 804.03.01. Field Survey, and particularly investigation of stands of hardwood, was curtailed.
- 804.03.07. No seeing or transplanting of seedlings was undertaken. Expenditure represents cost of distributing trees for permanent planting, and maintenance.
- 804.03.16. The Royal Commission appointed to examine into the forest resources of the Province of Newfoundland with a view to their fullest development and utilization, took up their duties on 27 February 1954. No provision was made in the original Estimates.
- 805.03.06. The construction of two vegetable warehouses by Agricultural Societies was deferred, with the result that the Department was not required to make any assistance payments.
- 805.03.08. The supply of agricultural limestone was limited.
- 805.04.02. The Royal Commission appointed to examine into the agricultural possibilities of the Province of Newfoundland took up their duties in June 1953. No provision was made when the Estimates were prepared.
- 808.03.01. Field surveys were curtailed, due to inability to obtain surveys personnel.
- 811.03.04. Payments made to trappers were based on the actual amount received for the pelts on the open market, less certain expenses.
- 820.03.03. Diamond drilling of salt prospects was deferred pending a gravimetric survey.

**General Note**

Extra remuneration amounting to \$101.20 was paid to two officials of the Department for after-hour work on Forestry Survey Records, and \$59.40 to one official of the Department of Public Works for after-hour work pertaining to the distribution of seedlings.

P. J. Murray,  
Deputy Minister of Resources.

C. K. Howse,  
Deputy Minister of Mines.

14 July 1954.



## HEAD IX

## DEPARTMENT OF PUBLIC WORKS

Expenditure for the Year ended 31 March 1954,  
compared with the Sum Granted.

Subhead	Service	Grant	Expenditure	
			Total 1953-54	Total 1952-53
		\$	\$	\$
<b>Current Account</b>				
901 MINISTER'S OFFICE:				
01. Salaries .....		9,520	9,892.04	9,479
02. Expenses:				
01. Travelling .....		1,500	530.60	1,288
02. Office .....		580	585.00	569
Total, Subhead 901....\$		11,600	11,007.64	11,336
902 GENERAL OFFICE:				
01. Salaries .....		34,380	38,543.58	32,510
02. Expenses:				
01. Travelling .....		900	996.23	1,538
02. Office .....		1,520	1,417.77	2,083
Total, Subhead 902....\$		36,800	40,957.58	36,131
903 ACCOUNTING OFFICE:				
01. Salaries .....		18,400	18,891.85	17,713
02. Expenses:				
01. Travelling .....		50	51.20	33
02. Office .....		750	618.83	569
Total, Subhead 903....\$		19,200	19,561.88	18,315
904 REGISTRATION OF MOTOR VEHICLES:				
01. Salaries .....		44,300	43,655.52	30,887
02. Expenses:				
01. Travelling .....		1,800	3,512.77	2,081
02. Office .....		3,000	4,696.84	3,183
03. Purchase of motor licence plates....		12,000	14,437.00	10,846
Total, Subhead 904....\$		61,100	66,302.13	46,997



Subhead	Service	Grant	Expenditure	
			Total 1953-54	Total 1952-53
		\$	\$	\$
906	BUILDINGS:			
	01. Salaries .....	158,100	179,906.79	158,568
	02. Expenses:			
	01. Travelling .....	11,200	9,373.22	9,686
	02. Office .....	3,000	2,878.50	2,781
	03. Engineering equipment supplies	500	202.50	270
	04. Motor vehicles, operation and acquisition .....	5,000	2,446.58	.....
	03. Maintenance etc. of Public Buildings:			
	01. Repair and maintenance of buildings and grounds .....	625,000	665,599.14	612,345
	02. Government House: repairs, maintenance, furniture, etc. ....	35,000	20,861.20	20,033
	04. Alterations etc. of existing Pub- lic Buildings and Hospitals ....	200,000	240,444.58	156,112
	06. Rentals .....	39,500	33,431.10	57,886
	07. Cleaning .....	62,000	61,365.02	55,045
	08. Rates for protection and water	11,000	9,917.03	8,141
	09. Fuel .....	450,000	460,830.04	464,695
	10. Light and power .....	120,000	137,807.69	121,493
	11. Furniture .....	15,000	18,377.23	15,091
	12. Miscellaneous .....	6,000	11,220.04	7,480
	13. Unallocated stores .....	500	.....	.....
	Total, Subhead 906....\$	1,741,800	1,854,660.66	1,689,632
907	ROADS AND BRIDGES:			
	01. Salaries .....	184,700	191,760.56	149,465
	02. Expenses:			
	01. Travelling .....	10,800	11,351.94	10,713
	02. Office .....	8,000	9,387.75	6,830
	03. Engineering equipment supplies	13,000	16,038.05	5,600
	03. Maintenance etc. of Roads and Bridges:			
	01. Maintenance of roads and bridges .....	1,850,000	2,131,625.79	1,762,461
	02. Local roads .....	200,000	210,088.33	194,927
	05. Erection of highway signs....	15,000	10,608.46	10,553
	06. Snow clearing .....	100,000	139,392.87	115,324
	09. Gasoline, oils and other materials for re-sale .....	25,000	33,424.76	30,189
	10. Unallocated stores and labour	500	19.78	41,788
	11. Unallocated maintenance of equipment .....	500	.....	11,523
	14. Garage tools and equipment....	14,000	13,155.29	10,746
	Total, Subhead 907....\$	2,421,500	2,766,853.58	2,350,119
908	MISCELLANEOUS SERVICES:			
	01. Grant to St. John's Municipal Council .....	30,000	30,000.00	30,000
	02. Awards under Workmen's Com- pensation Act .....	15,000	16,630.22	12,455



Subhead	Service	Grant	Expenditure	
			Total 1953-54	Total 1952-53
		\$	\$	\$
08. Wharves and breakwaters .....		100	29,522.66	.....
09. Grant to Bowring Park Committee		10,000	10,000.00	10,000
10. Historic sites and monuments .....		3,000	10.00	.....
Total, Subhead 908....\$		58,100	86,162.88	52,455
BLOCK PROVISION FOR SALARY ADJUSTMENT .....		43,000	.....	.....
Total, Current Account....\$		4,393,100	4,845,506.35	4,204,985

**Capital Account**

## 906 BUILDINGS:

## 15. Capital:

01. Construction and extension of Public Buildings .....	1,097,000	185,214.41	498,217
02. Purchase of buildings .....	100	100.00	.....

## 907 ROADS AND BRIDGES:

## 15. Capital:

01. Improvement and reconstruction	525,000	705,719.46	514,022
02. Construction of new roads .....	1,300,000	1,834,609.92	1,290,934
03. Surveys .....	80,000	49,079.21	50,073
04. New machinery .....	250,000	281,228.10	332,832
05. Trans-Canada Highway .....	2,250,000	1,664,829.33	991,024

## 908 MISCELLANEOUS:

## 15. Capital:

03. Ferries .....	100,000	172,207.19	62,474
04. River erosion .....	100	13,836.66	.....

Total, Capital Account....\$ 5,602,200 4,906,824.28 3,739,576

Grand Total....\$ 9,995,300 9,752,330.63 7,944,561

Original Supply .....\$9,995,100.00

Supplementary Supply ..... 200.00

9,995,300.00

Net total expenditure .....\$9,752,330.63

Suspense accounts ..... 53,986.86 9,806,317.49

Balance of Grant undrawn and surrendered .....\$ 188,982.51

**EXPENDITURE CHARGEABLE TO CAPITAL ACCOUNT**

Subhead	Service	Year	Total from
		1953-54	31 March 1949 to 31 March 1954
		\$	\$
906.15.01.	Vocational High School .....	20,949.30	20,949.30
	Memorial University, New Building .....	25,881.24	67,666.10
	Forest Fire Patrol, Whitbourne .....	5,077.59	36,699.20
	Miscellaneous unallocated .....	33,089.22	123,684.95



## REVENUE AND APPROPRIATION ACCOUNTS

Subhead	Service	Year 1953-54	Total from 31 March 1949 to 31 March 1954
		\$	\$
	Dynamite store .....	4,947.66	4,947.66
	Roads' storage shed, Grand Falls .....	77,201.22	77,201.22
	General Hospital, sewer .....		2,500.00
	General Hospital, grounds .....	3,390.35	15,844.79
	West Coast Sanatorium, grounds .....	14,677.83	32,124.33
	H. M. Penitentiary, wall .....		20,955.92
	Drill Tower, Fort Townshend .....		9,775.00
	Prison Camp, Salmonier:		
	Barn and cold storage .....		12,180.67
	Poultry house .....		2,238.51
	West Coast Sanatorium .....		1,714,026.46
	Nursing Station, Trepassey .....		31,398.99
	Doctors' Residences:		
	Springdale .....		17,800.00
	Fogo .....		17,256.57
	St. Alban's .....		7,822.93
	Mental Hospital:		
	New South Wing .....		2,073,893.35
	Sewage system .....		57,687.47
	Boiler house equipment .....		35,425.51
	Centre block .....		4,160.98
	Kennedy Wing .....		8,599.86
	Ellis Wing .....		133,478.52
	Nurses' Home .....		173,897.56
	Electrical distribution system .....		35,740.58
	Springdale Hospital .....		155,925.46
	Channel Hospital .....		165,893.67
	Fogo Hospital .....		82,298.09
	Nursing Station, Lamaline .....		28,836.39
	Central Laundry, equipment .....		56,606.43
	Boys' Home, Whitbourne .....		214,191.76
	Homes for indigent persons .....		8,036.59
	Roads storage shed, Clarendville .....		54,004.29
	East End Fire Hall .....		26,620.92
	Bond Estate .....		45,000.00
906.15.02.	Purchase of buildings .....	100.00	273,819.88
907.15.01. }	Improvement and reconstruction of roads,		
907.15.02. }	bridges and construction of new roads .....	2,540,329.38	10,897,394.63
907.15.03.	Surveys .....	49,079.21	201,561.82
907.15.04.	New machinery .....	281,228.10	921,555.19
907.15.05.	Trans-Canada Highway .....	1,664,829.33	6,989,675.58
908.15.01.	Purchase of structural steel .....		15,685.75
908.15.03.	Ferries .....	172,207.19	234,680.93
908.15.04.	River Erosion, Lance au Loup .....	13,836.66	13,836.66
Total....		\$4,906,824.28	\$25,123,580.47



## Explanation of the causes of variation between Expenditure and Grant.

## Subhead

## Current Account:

- 906.03.01. Excess due (1) to increasing costs of labour and materials and (2) new buildings coming into the maintenance programme.
- 906.03.02. Programme not completed.
- 906.03.04. Excess caused by alterations of pressing necessity that were not included in original programme.
- 906.03.12. Under-estimated.
- 907.03.01. Increase due to new roads being brought into maintenance operations.
- 907.03.06. This is a minimum allocation for snow clearing.
- 908.08. This was a token vote. Expenditure included repairs to the Portugal Cove Wharf, the Breakwater at Sandy Point, St. George's District and a payment on steel for the Fortune Harbour Breakwater.

## Capital Account:

- 906.15.01. The extensive savings shown here are explained by the fact that three projects planned for this year's work were not developed:  
(1) The Vocational High School, (2) The Memorial University, (3) The General Hospital, New Wing.
- 907.15.01. } Projects of urgent need not included in original plans were authorized to be  
907.15.02. } carried out.
- 907.15.05. The full amount of work as planned was not undertaken.
- 908.15.03. The allocation of \$100,000 is a tentative figure. Expenditure includes: (1) \$52,139.28 in payments on account of a new ferry boat for Placentia, (2) \$58,584.69 for logs and steel for Placentia Ferry Landing, (3) \$35,026.65 to the contractors on account of construction of the Ferry Landing at Placentia, (4) \$26,256.57 on account of Ferry Landing at Portugal Cove, and (5) \$200.00 on survey for Ferry Landing at Bell Island.
- 908.15.04. This was a token vote. The job was performed by the Federal Government on our behalf. At the time the Estimates were prepared it was not known when the work would be completed or what the final cost would be. The work consisted of repairing the damage done to the roads at Lance au Loup, Labrador, by river erosion.

## Notes

## Current Account:

1. 906.03.01. In addition to the charges shown for this service, materials used during the year, from stock on hand at the end of the previous year, amounted to \$3,467.57.
2. 906.03.04. The expenditure on this account was distributed as follows:
- |  |              |
|--|--------------|
| Colonial Building .....                      | \$ 41,010.16 |
| Museum, furnishing and renovations .....     | 7,524.93     |
| Road Depots .....                            | 16,810.21    |
| LeMarchant Building .....                    | 21,047.28    |
| General Hospital:                            |              |
| Old Building .....                           | 13,940.68    |
| New Wings, Solaria .....                     | 4,104.27     |
| Orthopaedic Kitchen, remodelling .....       | 4,332.25     |
| Sundry, General, Orthopaedic and Fever ..... | 5,238.58     |
| Fever Hospital, Emergency Lights .....       | 110.83       |
| Sanatorium, St. John's:                      |              |
| No. 1 Building, Fire Alarm .....             | 64.45        |
| Emergency Lights .....                       | 339.56       |



No. 2 Building, Electric Ranges .....	1,421.40
Sundry .....	10,170.09
West Coast Sanatorium .....	300.59
Mental Hospital:	
Centre Block, remodelling .....	19,063.67
New Wing, Dental Laboratory .....	433.56
Emergency Lights .....	952.12
Chlorination Plant .....	6,571.91
Central Laundry, drying tumblers .....	2,973.43
Cottage Hospitals and Nursing Station:	
Stephenville Hospital .....	43,875.39
Old Perlican Hospital .....	774.97
Grand Bank Hospital .....	1,778.46
Fogo Hospital .....	50.00
Bonavista Hospital .....	907.30
Harbour Breton Hospital .....	831.14
Memorial University Annex .....	9,204.09
King George V Institute .....	16,356.31
Tourist Board, Stephenville .....	893.44
Mines and Resources .....	1,503.12
Newfoundland Savings Bank .....	1,910.65
Government Analysts Offices .....	4,663.84
Police Barracks .....	778.36
Miscellaneous items .....	507.54
	<u>\$240,444.58</u>

Including expenditures previously charged, the total costs to 31 March 1954 of the works included here were:

General Hospital, old building .....	56,381.07
Museum, furnishings and renovations .....	40,027.56
Roads Depots .....	30,381.42
LeMarchant Buildings .....	21,413.88
Sanatorium, St. John's, Electric Ranges .....	7,311.24
Memorial University Annex .....	35,348.06
King George V Institute .....	40,771.08
Newfoundland Savings Bank .....	2,201.46
Emergency Lighting, Institutions .....	8,624.53
	<u>\$242,460.30</u>

3. 907.03.01. Expenditure covers the cost of maintenance of highroads, secondary roads and bridges.

4. 907.03.02. There are 602 local road committees, of which some 449 were authorized to carry out repair programmes.

#### Capital Account:

5. 906.15.01. Including expenditure previously charged the total costs to 31 March 1954 of the works included here were:

Mental Hospital, New South Wings .....	2,092,835.15
West Coast Sanatorium .....	3,926,392.17
Channel Hospital .....	196,661.80
Boys' Home, Whitbourne .....	217,299.52
Drill Tower, Fort Townshend .....	10,000.00
	<u>\$6,443,188.64</u>



Expenditure under the heading of Miscellaneous unallocated was distributed as follows:

Mental Hospital, New South Wings .....	\$ 2,143.83
West Coast Sanatorium .....	9,338.75
General Hospital .....	1,406.52
Channel Hospital .....	16,979.70
St. Lawrence Hospital .....	75.00
Fire Tower .....	225.00
Boys' Home, Whitbourne .....	2,796.46
Sundries .....	123.96
	<hr/>
	\$33,089.22
	<hr/>

6. 907.15.01. Expenditure covers the cost of reconditioning of the following roads:

Lewisporte, Doyles Bridge toward Big Pond, Salt Pond towards Burin, Local roads at Grates Cove, Mount Carmel to Haricot, Cappahayden towards Portugal Cove South, Tors Cove towards Cape Broyle, widening rock cuts near Cape Broyle, Epworth to Salt Pond including Salmonier Bridge, Transfer land and removal of J. Young's house Placentia, Port au Port towards Point au Mal, road at Placentia Blockhouse Hill, Northern Bay towards Job's Cove, Water Street East Carbonear, Flat Bay towards St. Theresa's, extension Peachy Town Road, Foxtrap Extension Daniel's road Seal Cove, Brookfield road towards Mount Pearl, Thorburn road towards St. Phillip's, Torbay road towards Pouch Cove, Bareneed to Port de Grave, completion new section Coley's Point, section at lower Coley's Point, Clarke's Beach to Bareneed, Fox Harbour to Villa Marie, Blackhead to Cape Spear, Rattling Brook to Kings Point, Gander-Glenwood near Veterans' Housing, through Bay Roberts, Carbonear towards Heart's Content, Harry's Harbour to Jackson's Cove, gravelling Trans-Canada Highway, Grand Bay to Cape Ray, agricultural road Robinsons Jeffrey's area, Cox's Lane at Woody Point, repairs Peachy Town road, repairs Topsail East road south from Frog Pond road, water clearance Chapel's Cove Harbour Main, repairs Harbour Main secondary road near Convent, completion of end of road Brigus Junction, Neill's line Manuels Bridge towards Railway, road diversion St. Lawrence, local roads Isle aux Morts, local roads Burnt Island on island and Mainland, local road Rose Blanche, Diamond Cove and Harbour Le Cou, local roads Fox Roost Margaree, local roads Carmanville, Forest road at Upper Gullies, oiling Southern Shore road, local roads Grand Bruit, local roads, Petries, local roads LaPoile, Cartyville, Robinsons Station and Barachois River, repairs retaining wall Harbour Grace, repairs Swangers Cove bridge, retaining wall R.C. Church property Burin, extension on Talc road Manuels, Topsail Station road, North Harbour St. Mary's Bay, St. Mary's to St. Vincent's, Westpoint LaPoile, Point Verde Placentia, repairs cribwork St. Phillips, improvements Signal Hill area, bulldozing road Colliers to James Cove, construction Deep Cove Bridge, acquisition land for road Stephenville Crossing, repairs local bridge Calvert, Roaches Line, Burin to Jibs, minor works, and construction of three concrete bridges.

7. 907.15.02. Expenditures from this vote were made for construction work on the following roads: Cape Island road to North Cape, New World Island, to connect Random Island roads with Causeway, Port aux Basques to Isle aux Morts, approaches to Dunns River Bridge, Allen's Lane Curling to Trans-Canada Highway, O'Donnells to Admiral's Beach, around Seal Cove, St. Anthony to Cook's Harbour, Bunyans Cove to Musgravetown, North Harbour Placentia Bay, Buchans Brook east towards Badger, clearing right of way Buchans to Badger, Rocky Hr. towards St. Paul's Lumsden towards Musgrave Hr., Kings Pt. to Springdale-Deer Lake road, Kingmans to Junction Renews-Fermeuse road, trail Wild Bight to Little Bay, ferry landing Placentia Rock Hr. to Spanish Room, road and bridge Point au Mal to Lewis Brook, road diversion Chance Cove, Meadows Point toward Irishtown, Cooks Brook to Frenchmans Cove, Philips Head to Point au Bay, Bobbys Cove to Paradise, to wharf at Bullock's Cove Seldom, Frederiction to Carmanville, Snowmobile trail Taylor's Brook to Sops Arm, and extension Roaches Line towards Mahers, bulldozing road to connect King and Coronation streets Windsor, Spur road to Corbin, Terrenceville road to Parkers Cove, Port Saunders to Port aux Choix, Badger to Buchans miles 8-16 and 25.6-33, improvement snowmobile trail Point au Bay-Cottrells Cove, improvement snowmobile trail Nipper's Harbour-Burlington, improvement snowmobile trail Point Leamington-Leading Tickle, im-



provement snowmobile trail Cottrell's Cove-Fortune Harbour, Hall's Bay, Roberts Arm, Cannings Cove-Musgravetown, Point au Mal to asbestos mine at Lewis Brook, bridge Badger's Quay-Pools Island, ballasting Town Council road St. Anthony, Queens Cove-Southport, to wharf English Harbour West, bulldozing road Glenwood to Trans-Canada Highway, Burlington to Baie Verte, acquisition of land at Portugal Cove, road to Hospital Cartwright, bridge Gilmores Brook Bridge Bay, bulldozing etc., Bay L'Argent to Jacques Fontaine, repairs local roads Penguin Arm, storm damages local roads Job's Cove, improvement Reefs Harbour to Shoal Cove West, bridge Newton, clearing right of way Buchans road mile 16-24, improvement trail North West River to Goose River Labrador, cutting right of way Norris Arm North to Trans-Canada Highway and boughing of ponds Fogo Island.

8. 907.15.05. Expenditures on Trans-Canada Highway covered works in the following areas: Middle Brook to Gander, South Brook to Steady Brook, Nardinis to Middle Brook, access road to Crabbe's River, 12 miles east of South Branch to South Branch, Grand Bay to Port aux Basques, construction of bridges on Gander River, Grand Bay, Station 710-58 Brook, Cold Brook, South Branch River and North Branch River, and location surveys.

#### General Notes

9. The value of stock remaining on hand at the Buildings Warehouse and purchased in previous years is as follows:

Balance 31 March 1953 .....	\$7,632.20
Less, materials used in 1953-54 .....	3,819.18
Balance, 31 March 1954 .....	<u>\$3,813.02</u>

10. Balances amounting to \$89,814.60 were held in the Newfoundland Savings Bank on 31 March 1954, representing security deposits lodged by contractors on account of various roads and building projects.
11. Balances amounting to \$857.30 were held in the Newfoundland Savings Bank on 31 March 1954, representing deposits for plans and specifications relating to various roads and buildings projects.
12. An ex-gratia payment of \$1,697.66 was made to Randell and Stead Limited in full settlement of additional expenses incurred while delivering a shipment of steel at Fortune Harbour Breakwater due to inadequate facilities for unloading at that port, also an amount of \$15,808.70 to William J. Trask in full settlement of claim in connection with the construction of the Hospital at Channel.

R. Manning,

27 July 1954.

Deputy Minister of Public Works.



STATEMENT No. 28

## HEAD X

## DEPARTMENT OF HEALTH

Expenditure for the Year ended 31 March 1954,  
compared with the Sum Granted.

Subhead	Service	Grant	Expenditure	
			Total 1953-54	Total 1952-53
		\$	\$	\$
<b>Current Account</b>				
1001 MINISTER'S OFFICE:				
01. Salaries .....		9,720	9,990.00	9,664
02. Expenses:				
01. Travelling .....		1,000	2,587.45	1,360
02. Office .....		280	103.54	215
Total, Subhead 1001....\$		11,000	12,680.99	11,239
1002 GENERAL OFFICE:				
01. Salaries .....		53,980	55,439.31	41,969
02. Expenses:				
01. Travelling .....		4,900	5,449.38	5,313
02. Office .....		6,520	7,132.54	7,655
Total, Subhead 1002....\$		65,400	68,021.23	54,937
1003 ACCOUNTING OFFICE:				
01. Salaries .....		29,300	29,149.35	23,249
02. Expenses:				
01. Travelling .....		400	152.40	52
02. Office .....		600	569.94	625
Total, Subhead 1003....\$		30,300	29,871.69	23,926
1004 REGISTRAR OF VITAL STATISTICS:				
01. Salaries .....		25,800	28,016.59	24,678
02. Expenses:				
01. Travelling .....		100	.....	149
02. Office, including fees payable		4,500	5,069.29	4,487
Total, Subhead 1004....\$		30,400	33,085.88	29,314
1005 REGISTRY:				
01. Salaries:				
Proportion (1/3) of total salaries, Joint Registry, see Subhead 1104, Head XI .....		9,100	10,262.87	7,103
02. Expenses:				
Proportion (1/3) of total expenses, as above .....		100	95.75	126
Total, Subhead 1005....\$		9,200	10,358.62	7,229



Subhead	Service	Grant	Expenditure	
			Total 1953-54	Total 1952-53
		\$	\$	\$
1006	AMBULANCE AND TRANSPORT SERVICE:			
	01. Salaries .....	55,300	58,679.42	38,466
	Less: Proportion of salaries Joint Service, Subhead 1105, Head XI....	13,800	14,669.85	.....
		41,500	44,009.57	38,466
	03. Maintenance and Operation of Vehicles:			
	01. New or replacement vehicles..	11,000	11,398.60	5,338
	02. Operation .....	20,000	19,181.08	13,272
		31,000	30,579.68	18,610
	Less: Proportion of expenses, Joint Service, Subhead 1105, Head XI.....	7,700	7,644.90	.....
		23,300	22,934.78	18,610
	Total, Subhead 1006....\$	64,800	66,944.35	57,076
1007	HEADQUARTERS MEDICAL STAFF:			
	01. Salaries .....	23,100	22,231.76	18,424
	02. Expenses:			
	01. Travelling .....	1,600	1,785.26	1,933
	02. Office .....	100	.....	38
	Total, Subhead 1007....\$	24,800	24,017.02	20,395
1008	NURSING SERVICE:			
	01. Salaries .....	171,500	117,210.22	124,004
	02. Expenses:			
	01. Travelling .....	9,000	8,485.13	11,710
	02. Office .....	2,500	1,803.02	2,573
	03. Supplies, etc.			
	01. Instruments, drugs and other supplies .....	33,000	28,868.70	35,942
	02. Outfit allowances to nurses ....	3,500	2,171.10	3,209
	03. Training of midwives .....	800	927.65	934
	Total, Subhead 1008....\$	220,300	159,465.82	178,372
1009	TUBERCULOSIS CONTROL:			
	01. Salaries .....	38,100	31,359.14	31,043
	03. General expenses of Anti-Tuberculosis Campaign .....	41,400	42,077.39	42,228
	04. Grants to Non-Government Hospitals etc.:			
	01. International Grenfell Association .....	45,000	45,000.00	15,000



Subhead	Service	Grant	Expenditure	
			Total 1953-54	Total 1952-53
		\$	\$	\$
	02. Notre Dame Bay Memorial Hospital .....	35,000	35,000.02	25,000
	03. Newfoundland Tuberculosis As- sociation .....	2,500	2,500.00	2,500
	Total, Subhead 1009....\$	162,000	155,936.55	115,771
1010	HEALTH INSPECTION:			
	01. Salaries .....	29,600	24,974.96	22,506
	02. Expenses:			
	01. Travelling .....	900	926.18	1,061
	02. Office .....	700	735.24	713
	Total, Subhead 1010....\$	31,200	26,636.38	24,280
1011	BUSINESS MANAGEMENT:			
	01. Salaries .....	30,400	35,071.28	22,966
	02. Expenses:			
	01. Travelling .....	200	488.66	166
	02. Office .....	700	709.83	680
	Total, Subhead 1011....\$	31,300	36,269.77	23,812
1012	CENTRAL LAUNDRY:			
	01. Salaries .....	69,000	75,007.68	60,239
	03. Supplies, etc.:			
	01. Operating materials and sup- plies .....	15,000	9,294.18	10,397
	Total, Subhead 1012....\$	84,000	84,301.86	70,636
1013	CENTRAL PHARMACY:			
	01. Salaries .....	25,300	23,052.33	22,334
	02. Expenses:			
	02. Office .....	800	630.00	836
	03. Materials and supplies .....	1,500	2,682.86	2,338
	Total, Subhead 1013....\$	27,600	26,365.19	25,508
1014	CENTRAL STORES:			
	01. Salaries .....	5,800	6,134.08	5,527
	02. Expenses:			
	02. Office .....	200	156.52	235
	03. Materials and supplies .....	600	597.62	511
	Total, Subhead 1014....\$	6,600	6,888.22	6,273



Subhead	Service	Grant	Expenditure	
			Total 1953-54	Total 1952-53
		\$	\$	\$
1015	UNALLOCATED EQUIPMENT AND SUPPLIES .....	500	30,548.13	(79,692)
1016	PROSTHETIC SERVICES:			
	01. Salaries .....	12,100	12,393.31	10,466
	02. Expenses:			
	02. Office .....	100	40.50	100
	03. Materials and supplies .....	14,000	10,818.59	9,846
	Total, Subhead 1016....\$	26,200	23,252.40	20,412
1017	GENERAL HEALTH SERVICES:			
	01. Salaries .....	108,600	118,803.08	116,463
	02. Expenses:			
	01. Travelling .....	5,400	6,025.64	5,079
	02. Office .....	1,800	1,969.98	2,176
	03. Miscellaneous:			
	01. Fees for Professional Services	75,000	98,197.09	102,612
	02. Cost of treatment in Non-Government Institutions .....	85,000	100,078.44	123,032
	03. Board and travelling of patients and attendants .....	80,000	118,238.40	107,479
	04. Subventions to medical students	1,000	1,000.00	2,500
	05. Fuel, supplies and equipment Hospital Ship .....	17,000	16,344.80	15,390
	06. Immunization campaign .....	20,000	35,555.53	20,859
	07. Child nutrition .....	22,000	16,388.20	27,168
	08. Expenses, Nutritional Council....	1,200	1,395.44	1,200
	09. Sundry .....	15,000	13,179.74	9,152
	10. Drugs, supplies, appliances for non-paying patients (Non-Institutional) .....	20,000	15,503.62	24,692
	Total, Subhead 1017....\$	452,000	542,679.96	557,802
1018	VENEREAL DISEASE PREVENTIVE SERVICE:			
	01. Salaries .....	6,900	7,425.37	6,798
	02. Expenses:			
	02. Office .....	300	325.18	414
	03. Isolation and treatment .....	8,200	5,565.35	8,961
	Total, Subhead 1018....\$	15,400	13,315.90	16,173
1019	PUBLIC HEALTH LABORATORY:			
	01. Salaries .....	59,900	65,677.70	52,641
	02. Expenses:			
	01. Travelling .....	1,300	726.42	1,052
	02. Office .....	800	1,363.81	1,051



Subhead	Service	Grant	Expenditure	
			Total 1953-54	Total 1952-53
		\$	\$	\$
03. Supplies and Services:				
01. Laboratory materials and supplies .....		15,000	13,508.20	12,887
02. Blood Bank .....		6,000	6,452.76	5,009
Total, Subhead 1019....\$		83,000	87,728.89	72,640
1020 GENERAL HOSPITAL:				
01. Salaries .....		781,800	855,245.52	562,261
02. Expenses:				
01. Travelling .....		5,600	11,456.45	7,024
02. Office .....		6,000	12,174.55	7,055
03. Training School .....		3,200	2,847.70	3,944
04. Graduate nurses dance .....		300	245.97	.....
03. Equipment and Supplies:				
01. Surgical supplies and instruments .....		25,000	35,630.92	31,219
02. X-Ray plates and supplies .....		20,000	23,971.93	19,871
03. Drugs and dressings .....		80,000	75,586.28	89,156
04. Provisions .....		348,000	355,893.06	366,239
05. Household and cleaning supplies .....		15,000	15,333.63	13,111
06. Clothing .....		20,000	18,753.82	13,646
07. Furnishings and equipment ....		60,000	65,568.12	82,498
08. Occupational therapy, supplies and equipment .....		3,000	1,494.03	.....
Total, Subhead 1020....\$		1,367,900	1,474,201.98	1,196,024
1021 FEVER HOSPITAL:				
01. Salaries .....		37,000	29,726.93	28,143
02. Expenses:				
02. Office .....		100	74	1
03. Equipment and Supplies:				
01. Surgical supplies and instruments .....		200	1,783.99	.....
03. Drugs and dressings .....		3,000	4,646.27	.....
04. Provisions .....		12,000	16,769.42	8,824
05. Household and cleaning supplies .....		800	1,608.40	331
06. Clothing .....		200	653.70	.....
07. Furnishings and equipment ....		500	4,495.81	8
Total, Subhead 1021....\$		53,800	59,685.26	37,307
1022 ST. JOHN'S SANATORIUM:				
01. Salaries .....		403,900	458,476.40	309,031
02. Expenses:				
01. Travelling .....		1,100	988.68	3,054
02. Office .....		2,000	2,077.64	2,261
03. Motor vehicles, acquisition and replacement and operation ....		3,000	1,987.85	.....



Subhead	Service	Grant	Expenditure	
			Total 1953-54	Total 1952-53
		\$	\$	\$
03. Equipment and Supplies:				
01. Surgical supplies and instruments .....		12,000	5,285.53	5,025
02. X-Ray plates and supplies .....		7,500	7,175.62	6,933
03. Drugs and dressings .....		30,000	25,799.07	29,101
04. Provisions .....		290,000	311,837.88	294,361
05. Household and cleaning supplies .....		12,000	10,518.61	11,651
06. Clothing .....		14,000	17,807.63	11,176
07. Furnishings and equipment ....		50,000	53,415.13	64,428
08. Occupational therapy, supplies and equipment .....		4,000	3,982.36	.....
Total, Subhead 1022....\$		829,500	899,352.40	737,021
1023 WEST COAST SANATORIUM:				
01. Salaries .....		289,200	305,793.69	214,674
02. Expenses:				
01. Travelling .....		1,400	2,080.34	1,696
02. Office .....		2,500	3,258.77	2,667
03. Equipment and Supplies:				
01. Surgical supplies and instruments .....		8,000	2,669.31	6,161
02. X-Ray plates and supplies .....		9,000	6,582.18	9,000
03. Drugs and dressings .....		30,000	14,006.02	29,020
04. Provisions .....		180,000	166,928.34	165,447
05. Household and cleaning supplies .....		12,000	12,029.22	11,990
06. Clothing .....		10,000	6,007.91	5,404
07. Furnishings and equipment ....		17,000	20,814.38	20,180
08. Occupational therapy, supplies and equipment .....		2,000	1,324.72	.....
Total, Subhead 1023....\$		561,100	541,494.88	466,239
1024 HOSPITAL FOR MENTAL AND NERVOUS DISEASES:				
01. Salaries .....		575,000	597,498.64	429,864
02. Expenses:				
01. Travelling .....		2,200	1,616.95	2,105
02. Office .....		3,500	3,048.24	3,662
03. Equipment and Supplies:				
01. Surgical supplies and instruments .....		4,500	3,046.62	4,747
02. X-Ray plates and supplies .....		3,000	2,590.73	3,000
03. Drugs and dressings .....		12,000	15,350.46	10,778
04. Provisions .....		285,000	327,503.13	267,194
05. Household and cleaning supplies .....		11,000	12,824.20	9,317
06. Clothing .....		50,000	44,022.66	50,112
07. Furnishings and equipment.....		55,000	55,612.42	48,451
08. Farm and industrial section ....		9,000	4,856.42	13,408
09. Occupational therapy, supplies and equipment .....		4,000	4,533.40	.....
Total, Subhead 1024....\$		1,014,200	1,072,503.87	842,638



Subhead	Service	Grant	Expenditure	
			Total 1953-54	Total 1952-53
		\$	\$	\$
1026	GANDER HOSPITAL:			
	01. Salaries .....	42,000	50,859.91	35,059
	02. Expenses:			
	01. Travelling .....	200	999.90	394
	02. Office .....	1,500	1,909.65	1,690
	03. Equipment and Supplies:			
	01. Surgical supplies and instru- ments .....	3,000	2,841.60	3,441
	02. X-Ray plates and supplies .....	4,000	3,680.45	4,624
	03. Drugs and dressings .....	10,000	10,101.05	10,186
	04. Provisions .....	20,000	18,983.96	23,485
	05. Household and cleaning sup- plies .....	6,000	11,752.44	13,268
	06. Clothing .....	2,000	994.49	2,464
	07. Furnishings and equipment ....	5,000	4,348.19	9,353
	Total, Subhead 1026....\$	93,700	106,471.64	103,964
1027	BOTWOOD HOSPITAL:			
	01. Salaries .....	31,000	40,687.50	26,797
	02. Expenses:			
	01. Travelling .....	200	470.50	210
	02. Office .....	400	427.09	400
	03. Equipment and Supplies:			
	01. Surgical supplies and instru- ments .....	1,500	1,742.51	1,504
	02. X-Ray plates and supplies ....	2,000	1,376.23	1,528
	03. Drugs and dressings .....	7,000	9,235.34	7,931
	04. Provisions .....	15,000	16,166.74	19,345
	05. Household and cleaning sup- plies .....	700	804.16	791
	06. Clothing .....	800	931.97	823
	07. Furnishings and equipment ....	3,000	4,192.14	2,956
	Total, Subhead 1027....\$	61,600	76,034.18	62,285
1028	COTTAGE HOSPITALS AND NURSING STATIONS:			
	01. Salaries .....	307,600	351,777.38	202,891
	02. Expenses:			
	01. Travelling .....	3,200	7,011.23	3,938
	02. Office .....	5,000	6,676.02	4,981
	03. Equipment and Supplies:			
	01. Surgical supplies and instru- ments .....	15,000	16,593.30	16,082
	02. X-Ray plates and supplies ....	20,000	18,283.28	19,678
	03. Drugs and dressings .....	85,000	107,252.65	94,568
	04. Provisions .....	140,000	159,459.85	155,408
	05. Household and cleaning sup- plies .....	7,500	8,110.06	9,732
	06. Clothing .....	9,000	7,585.28	7,757



Subhead	Service	Grant	Expenditure	
			Total 1953-54	Total 1952-53
		\$	\$	\$
	07. Furnishings and equipment ....	30,000	29,165.40	34,233
	04. Maintenance and improvement of Cottage Hospital grounds .....	1,000	745.48	909
	05. Agency Nursing Stations .....	16,000	13,900.00	10,000
	Total, Subhead 1028....\$	639,300	726,559.93	560,177
1029	GRANTS TO NON-GOVERNMENT HOSPITALS:			
	01. International Grenfell Association	75,000	75,000.00	40,000
	02. Grace Hospital .....	14,400	14,400.00	14,400
	03. Notre Dame Bay Memorial Hospital	96,000	95,402.22	50,000
	04. Notre Dame Bay Memorial Hospital Travelling Clinic .....	2,000	2,000.00	2,000
	07. Western Memorial Hospital .....	75,000	190,000.00	75,000
	Total, Subhead 1029....\$	262,400	376,802.22	181,400
1030	EXPANSION OF EXISTING HEALTH SERVICES .....	\$ 804,600	638,348.34	533,441
1031	GERIATRIC CENTRE:			
	01. Salaries .....	\$ 65,100	62,225.42	39,531
	BLOCK PROVISION FOR ADJUSTMENT OF SALARIES .....	\$ 359.100	.....	.....
	Total, Current Account....\$	7,488,300	7,472,048.97	5,996,130
<b>Capital Account</b>				
1024	MENTAL HOSPITAL:			
	15. Capital:			
	01. Furnishings, New Wing .....	.....	.....	11,929
1028	COTTAGE HOSPITALS:			
	15. Capital:			
	01. Furnishings etc. New Hospitals (revote) .....	19,000	9,346.64	18,706
1029	GRANTS TO NON-GOVERNMENT HOSPITALS:			
	15. Capital:			
	01. Corner Brook General Hospital Extension .....	.....	.....	.....
	02. Grace Hospital, New Wing ....	145,000	145,000.00	150,000
	03. International Grenfell Associa- tion .....	175,000	181,000.00	175,000
	04. Notre Dame Bay Memorial Hospital .....	.....	.....	50,000
	Total, Capital Account....\$	339,000	335,346.64	405,635
	Grand Total....\$	7,827,300	7,807,395.61	6,401,765



Original Supply .....	\$7,593,300.00	
Supplementary Supply .....	234,000.00	
		<hr/>
	7,827,300.00	
Special Warrant .....	99,300.00	
		<hr/>
	7,926,600.00	
Net total expenditure .....	\$7,807,395.61	
Suspense accounts .....	119,123.76	7,926,519.37
		<hr/>
Balance of Grant undrawn and surrendered .....	\$	80.63
		<hr/>

### Explanation of the causes of variation between Expenditure and Grant.

#### Subhead

#### Current Account:

1008.01. }	Savings due to inability to recruit staff.
1009.01. }	
1015.	This subhead is used as a clearing account for supplies purchased and later distributed and charged to the different institutions. Purchases for the year under review exceeded issues.
1017.01.	It was possible to obtain the services of more doctors than was originally anticipated.
1017.03.01. }	Expenditure is governed by the incidence of illness and the necessity for the provision of treatment to persons who cannot afford to pay.
1017.03.02. }	
1017.03.03. }	
1017.03.06.	Expenditure is governed by the prevalence of communicable diseases.
1017.03.10.	See note on 1017.03.01.
1019.01.	Increase on this and other salary subheads due to revision of gradings during the year.
1020.02.01.	More doctors and nurses became available from the United Kingdom.
1020.02.02.	Excess is attributed, in the main, to payment of fees to a legal firm in respect of outstanding hospital accounts.
1020.03.01.	Underestimated.
1022.03.01.	Overestimated
1023.03.01. }	Overestimated.
1023.03.03. }	
1023.03.04. }	
1023.03.06. }	Underestimated.
1024.03.04.	
1024.03.08.	Operations curtailed
1026.03.05.	Proposed plan for laundry service could not be carried out.
1028.02.01.	Underestimated.
1028.03.03. }	Patients treated during the year were in excess of previous year.
1028.03.04. }	
1029.07.	An additional Grant was approved by Executive Council.

#### Capital Account:

1028.15.01.	Original Vote was reduced during the year.
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#### General Note

Extra remuneration was paid to various staff (so that work not possible of completion within the ordinary working hours might be performed to meet current demands) as follows:—

Headquarters—General Office, \$53.20; Registrar of Vital Statistics, \$33.55;	
Tuberculosis Control, \$39.20; Business Management, \$148.49; V.D. Control,	
\$145.20 .....	\$419.64
General Hospital .....	145.80
Hospital for Mental and Nervous Diseases .....	196.86
	<hr/>
	\$762.30

Leonard Miller, M.D.,  
Deputy Minister of Health.

7 August 1954.



## HEAD XI

## DEPARTMENT OF PUBLIC WELFARE

Expenditure for the Year ended 31 March 1954,  
compared with the Sum Granted.

Subhead	Service	Grant	Expenditure	
			Total 1953-54	Total 1952-53
		\$	\$	\$
<b>Current Account</b>				
1101	MINISTER'S OFFICE:			
	01. Salaries .....	9,479	9,720.00	9,479
	02. Expenses:			
	01. Travelling .....	1,000	1,656.85	3,090
	02. Office .....	421	316.79	197
	Total, Subhead 1101....\$	10,900	11,693.64	12,766
1102	GENERAL OFFICE:			
	01. Salaries .....	31,121	37,732.43	27,731
	02. Expenses:			
	01. Travelling .....	1,800	1,878.86	1,459
	02. Office .....	1,679	2,588.54	2,638
	Total, Subhead 1102....\$	34,600	42,199.83	31,828
1103	ACCOUNTING OFFICE:			
	01. Salaries .....	21,500	22,382.34	20,555
	02. Expenses:			
	01. Travelling .....	200	54.60	117
	02. Office .....	500	392.89	359
	Total, Subhead 1103....\$	22,200	22,829.83	21,031
1104	REGISTRY:			
	01. Salaries .....	27,400	30,676.10	18,118
	Less: Proportion of Salaries, Joint Service, Subhead 1005 Head X ....	9,100	10,262.87	.....
		18,300	20,413.23	18,118
	02. Expenses:			
	02. Office .....	300	323.25	447
	Less: Proportion of Joint Service, see Subhead 1005 Head X .....	100	95.75	126
		200	227.50	321
	Total, Subhead 1104....\$	18,500	20,640.73	18,439



Subhead	Service	Grant	Expenditure	
			Total 1953-54	Total 1952-53
		\$	\$	\$
1105	AMBULANCE AND TRANSPORT SERVICE:			
	01. Salaries:			
	Proportion (1/4) of total Salaries Joint Service see Subhead 1106 Head X	13,800	14,669.85	12,883
	02. Maintenance and operation of vehicles:			
	Proportion (1/4) as above .....	7,700	7,644.90	6,201
	Total, Subhead 1105....\$	21,500	22,314.75	19,084
1106	REGIONAL WELFARE SERVICES:			
	01. Salaries .....	202,500	209,017.83	179,213
	02. Expenses:			
	01. Travelling .....	45,000	61,957.00	56,896
	02. Office .....	10,000	11,916.91	11,198
	Total, Subhead 1106....\$	257,500	282,891.74	247,307
1107	MOTHERS' AND DEPENDENTS' ALLOWANCES:			
	01. Salaries .....	23,200	23,059.44	19,598
	02. Expenses:			
	01. Travelling .....	400	264.70	336
	02. Office .....	4,500	4,055.86	4,609
	03. Allowances:			
	01. Dependents' Allowances .....	1,200,000	1,147,023.77	1,180,293
	02. Mothers' Allowances .....	1,200,000	1,227,696.25	1,217,401
	Total, Subhead 1107....\$	2,428,100	2,402,100.02	2,422,237
1108	CHILD WELFARE:			
	01. Salaries .....	22,700	24,612.54	15,941
	02. Expenses:			
	01. Travelling .....	1,800	282.44	975
	02. Office .....	800	767.02	870
	03. Miscellaneous:			
	01. Maintenance of children .....	125,000	147,677.05	125,952
	02. Education and maintenance of handicapped children .....	72,000	91,218.77	61,173
	03. Transportation of handicapped children .....	7,500	10,393.47	6,187
	04. Glenbrook Home .....	22,000	18,747.00	22,566
	Total, Subhead 1108....\$	251,800	293,698.29	233,664



Subhead	Service	Grant	Expenditure	
			Total 1953-54	Total 1952-53
		\$	\$	\$
1109	PUBLIC ASSISTANCE:			
	01. Salaries .....	19,300	17,996.03	22,336
	02. Expenses:			
	01. Travelling .....	400	10.00	362
	02. Office .....	1,700	973.24	1,636
	03. Allowances and Assistance:			
	03. Miscellaneous .....	30,000	76,350.54	36,244
	04. Able-bodied relief .....	325,000	432,341.68	307,450
	05. Board and lodging .....	115,000	133,228.73	125,422
	06. Sick persons' relief .....	325,000	239,181.32	285,040
	Total, Subhead 1109....\$	816,400	900,081.54	778,490
1110	OLD AGE AND BLIND PERSONS' ALLOWANCES:			
	01. Salaries .....	25,800	27,099.46	29,149
	02. Expenses:			
	01. Travelling .....	500	196.15	15
	02. Office .....	3,000	2,459.88	2,673
	03. Pensions and Allowances:			
	02. Blind Persons' Allowances .....	160,000	162,634.73	157,286
	03. Old Age Assistance .....	1,900,000	1,802,279.39	1,672,078
	Total, Subhead 1110....\$	2,089,300	1,994,669.61	1,861,201
1111	HOME FOR THE AGED AND INFIRM:			
	01. Salaries .....	58,000	80,155.80	58,721
	02. Expenses:			
	02. Office .....	200	228.37	210
	03. Equipment and Supplies:			
	01. Drugs and medical .....	2,000	3,462.46	3,166
	02. Provisions .....	45,000	39,679.39	42,381
	03. Household and cleaning .....	5,500	5,891.70	5,577
	04. Clothing .....	4,000	3,545.47	3,070
	05. Furnishings and equipment, etc.	3,500	3,166.80	4,144
	Total, Subhead 1111....\$	118,200	136,129.99	117,269
1112	INFANTS' HOME:			
	01. Salaries .....	14,700	18,559.74	12,709
	02. Expenses:			
	01. Office .....	100	79.79	106
	03. Equipment and Supplies:			
	01. Drugs and medical .....	600	1,010.57	867
	02. Provisions .....	10,000	9,717.05	10,688
	03. Household and cleaning .....	3,500	3,720.79	3,419
	04. Clothing .....	1,500	1,235.47	1,883
	05. Furnishings and equipment, etc.	1,000	437.83	1,242
	Total, Subhead 1112....\$	31,400	34,761.24	30,914



## REVENUE AND APPROPRIATION ACCOUNTS

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Subhead	Service	Grant	Expenditure	
			Total 1953-54	Total 1952-53
		\$	\$	\$
1113	BOYS' HOME AND TRAINING SCHOOL:			
	01. Salaries .....	28,200	32,432.08	27,093
	02. Expenses:			
	01. Travelling .....	900	553.19	1,068
	02. Office .....	500	145.24	445
	03. Miscellaneous .....	200	224.89	551
	03. Equipment and Supplies:			
	01. Drugs and medical .....	100	68.37	40
	02. Provisions .....	20,000	14,898.21	17,667
	03. Household and cleaning .....	500	578.46	623
	04. Clothing .....	3,000	3,066.58	2,682
	05. Furnishings and equipment, etc.	2,000	3,585.59	9,318
	06. Farm .....	3,000	3,818.01	.....
	Total, Subhead 1113....\$	58,400	59,370.62	59,487
1114	GIRLS' HOME AND TRAINING SCHOOL:			
	01. Salaries .....	10,200	8,960.53	8,080
	02. Expenses:			
	01. Travelling .....	300	82.09	180
	02. Office .....	200	71.35	163
	03. Miscellaneous .....	100	132.61	90
	03. Equipment and Supplies:			
	01. Drugs and medical .....	100	64.35	50
	02. Provisions .....	4,500	5,021.05	5,125
	03. Household and cleaning .....	500	577.51	611
	04. Clothing .....	1,000	1,287.17	1,053
	05. Furnishings and equipment, etc.	500	668.56	577
	Total, Subhead 1114....\$	17,400	16,865.22	15,929
1115	ORPHANAGE GRANTS:			
	01. Church of England .....	9,000	7,639.63	8,518
	02. Roman Catholic .....	32,000	32,707.17	30,017
	03. United Church .....	1,500	544.06	1,197
	04. International Grenfell Association..	3,500	3,172.04	1,509
	Total, Subhead 1115....\$	46,000	44,062.90	41,241
1116	MISCELLANEOUS:			
	01. Canadian National Institute for the Blind .....	15,000	15,000.00	15,000
	02. Cowan Mission .....	500	500.00	500
	05. Miscellaneous .....	5,000	5,693.96	5,454
	09. Professional training .....	7,500	8,627.01	10,406
	11. Rehabilitation of T.B. persons.....	15,000	15,000.00	15,000
	Total, Subhead 1116....\$	43,000	44,820.97	46,360



Subhead	Service	Grant	Expenditure	
			Total 1953-54	Total 1952-53
		\$	\$	\$
1117 FAMILY COURT:				
01. Salaries .....		16,700	18,222.49	15,111
02. Expenses:				
01. Travelling .....		300	804.89	337
02. Office .....		300	98.29	194
Total, Subhead 1117....\$		17,300	19,125.67	15,642
1118 DETENTION RECEIVING HOME (token)....\$		100	.....	.....
1119 NORTHERN LABRADOR AFFAIRS:				
01. Salaries .....		52,400	56,101.06	10,304
02. Expenses:				
01. Travelling .....		1,300	2,720.03	733
02. Office .....		200	1,159.47	341
03. Depot Expenses:				
01. General, including rental and repairs .....		12,300	17,618.71	.....
02. Steamship services .....		15,000	15,000.00	14,000
03. Radio services .....		5,000	4,580.52	.....
04. Deficits on operations .....		20,000	.....	276,600
05. Trading supplies including freight .....		317,000	336,414.81	.....
04. Cultural and Educational Services:				
01. Films, radio and library .....		1,300	.....	.....
02. Education of children .....		2,000	903.00	.....
03. Sundry .....		2,000	.....	.....
Total, Subhead 1119....\$		482,500	434,497.60	301,978
1120 CORRECTIONS:				
01. Salaries .....		8,500	4,978.37	.....
02. Expenses:				
01. Travelling .....		200	432.28	.....
02. Office .....		200	89.46	.....
Total, Subhead 1120....\$		8,900	5,500.11	.....
BLOCK PROVISION FOR ADJUSTMENT OF SALARIES .....		55,000	.....	.....
Total, Current Account....\$		6,829,000	6,788,254.30	6,274,867



Original Supply .....	\$6,829,000.00	
Net total expenditure .....	\$6,788,254.30	
Suspense accounts .....	9,759.93	6,798,014.23
Balance of Grant undrawn and surrendered .....	\$	30,985.77

#### Explanation of the causes of variation between Expenditure and Grant.

##### Subhead

- 1106.02.01. The increase was due chiefly to the fact that Welfare Officers were required to do additional travelling in connection with advance payments to fishermen.
- 1108.03.01. The number of children maintained in foster homes increased from a monthly average of 467 in 1952-53 to 530 in 1953-54.
- 1108.03.02. ) The Department was authorised to take care of an increased number of applicants  
1108.03.03. ) for assistance under these subheads.
- 1119.02.01. This item includes expenses incurred by two members of the staff of the Department of the Auditor General who were sent to Labrador to audit the accounts at the depots. No provision for this expenditure was made in the Estimates.
- 1119.03.04. For the financial year 1952-53 this item is made up of two amounts: (a) \$16,600 representing the deficit on trading operations in the previous year, and (b) an amount of \$260,000 paid to the Bank of Montreal to liquidate the operating overdraft on the bank account as at 31 March 1953.
- 1119.03.05. Over the past two years this Department has been endeavouring to build up the stocks of available supplies at the depots in order to take care of any emergency that might arise in Labrador. During the year it became apparent that ample supplies were on hand and it was not necessary to use the full amount provided under this subhead. For further details see the Profit and Loss Account and Balance Sheet of the Division of Northern Labrador Affairs.

#### General Notes

- (a) Extra remuneration was paid to the staff of the Department for after-hour work as follows: \$707.65 to complete the reorganization of the filing system in the Division of Child Welfare; \$27.50 for the operation of the Addressograph Machines while the regular operator was on leave; \$13.50 for extraordinary work in the Registry as a consequence of a federal audit of Old Age Assistance awards; \$116.85 for the reorganization of records at the City Welfare Office and \$427.07 for the performance of the work normally done by an official who was on extended sick leave.
- (b) A "hard living" allowance, in the amount of \$1,266.72, was paid to Welfare Officers in Labrador during the year.

R. L. Andrews,

Deputy Minister of Public Welfare.

2 August 1954.



## HEAD XII

## BOARD OF LIQUOR CONTROL

Expenditure for the Year ended 31 March 1954,  
compared with the Sum Granted.

Subhead	Service	Grant	Expenditure	
			Total 1953-54	Total 1952-53
		\$	\$	\$
<b>Current Account</b>				
1201	ADMINISTRATION:			
	01. Salaries .....	14,341	17,900.04	14,149
	02. Expenses:			
	01. Travelling .....	1,059	1,131.12	769
	Total, Subhead 1201....\$	15,400	19,031.16	14,918
1202	GENERAL OFFICE:			
	01. Salaries .....	60,959	63,928.82	57,327
	02. Expenses:			
	01. Travelling .....	3,200	2,275.58	1,883
	02. Office .....	1,341	2,072.32	1,289
	Total, Subhead 1202....\$	65,500	68,276.72	60,499
1203	SALES AND MISCELLANEOUS:			
	01. Salaries .....	158,900	171,522.79	152,719
	02. Expenses:			
	01. Travelling .....	200	54.60	8
	02. Office .....	1,100	1,461.90	1,427
	03. Maintenance and operation of motor vehicles .....	1,400	663.84	672
	Total, Subhead 1203....\$	161,600	173,703.13	154,826
	BLOCK PROVISION FOR ADJUSTMENT OF SALARIES .....	23,100	.....	.....
	Total, Current Account....\$	265,600	261,011.01	230,243

Original Supply .....\$262,300.00  
Supplementary Supply ..... 3,300.00

265,600.00

Net total expenditure .....\$261,011.01  
Suspense accounts ..... 374.25

261,385.26

Balance of Grant undrawn and surrendered .....\$ 4,214.74

**Explanation of the causes of variation between Expenditure and Grant.**

Subhead

1202.02.01. Less travelling than anticipated.

1202.02.02. The excess is due to increase in postage and telegraphic expenses.

A. Mallowney,

Chairman of the Board.

16 September 1954.



## HEAD XIII

## DEPARTMENT OF MUNICIPAL AFFAIRS AND SUPPLY

Expenditure for the Year ended 31 March 1954,  
compared with the Sum Granted.

Subhead	Service	Grant	Expenditure	
			Total 1953-54	Total 1952-53
		\$	\$	\$
<b>Current Account</b>				
1301 MINISTER'S OFFICE:				
01. Salaries .....		9,576	9,829.92	9,515
02. Expenses:				
01. Travelling .....		1,000	1,363.50	628
02. Office .....		424	515.87	288
Total, Subhead 1301....\$		11,000	11,709.29	10,431
1302 GENERAL OFFICE:				
01. Salaries .....		13,724	18,080.04	15,537
02. Expenses:				
02. Office .....		876	927.08	1,094
Total, Subhead 1302....\$		14,600	19,007.12	16,631
1311 MUNICIPAL AFFAIRS ADMINISTRATION:				
01. Salaries .....		11,200	13,740.00	9,137
02. Expenses:				
01. Travelling .....		900	433.15	560
02. Office .....		400	498.35	290
Total, Subhead 1311....\$		12,500	14,671.50	9,987
1312 LOCAL GOVERNMENT AFFAIRS:				
01. Salaries .....		22,700	25,174.94	21,142
02. Expenses:				
01. Travelling .....		11,200	13,366.93	13,306
02. Office .....		800	857.62	750
03. Plebiscites .....		500	874.81	575
04. Engineering supplies and equipment .....		1,000	620.94	.....
03. Grants:				
01. Annual grants to Local Councils		222,000	196,552.13	159,196
02. Special assistance grants .....		280,000	284,107.38	268,883
Total, Subhead 1312....\$		538,200	521,554.75	463,852



Subhead	Service	Grant	Expenditure	
			Total 1953-54	Total 1952-53
		\$	\$	\$
1313	PRICE CONTROL:			
	01. Salaries .....	10,400	10,556.69	9,742
	02. Expenses:			
	01. Travelling .....	900	116.57	118
	02. Office .....	400	422.61	202
	Total, Subhead 1313....\$	11,700	11,095.87	10,062
1315	HOUSING:			
	03. Grants, etc.:			
	01. Slum clearance .....	32,400	46,853.92	46,781
	Total, Subhead 1315....\$	32,400	46,853.92	46,781
1331	SUPPLY ADMINISTRATION:			
	01. Salaries .....	7,700	9,699.96	6,534
	02. Expenses:			
	01. Travelling .....	100	17.30	.....
	02. Office .....	100	78.88	136
	Total, Subhead 1331....\$	7,900	9,796.14	6,670
1332	PURCHASING:			
	01. Salaries .....	35,600	35,084.25	30,501
	02. Expenses:			
	01. Travelling .....	100	43.10	4
	02. Office .....	1,500	1,753.36	1,490
	03. General:			
	01. Material, storm damage .....	.....	.....	48,982
	Total, Subhead 1332....\$	37,200	36,880.71	80,977
1333	PRINTING, STATIONERY AND OFFICE SUPPLY SERVICE:			
	01. Printing, stationery and office supplies .....	184,000	137,805.15	106,764
	02. Purchase of reference books and publications .....	8,000	8,420.76	8,881
	03. Advertising .....	37,000	37,573.51	35,138
	04. Office equipment .....	39,500	34,707.43	25,361
	05. Delivery expenses .....	1,000	1,111.51	1,213
	06. Motor vehicle replacement .....	2,500	2,129.14	.....
	Total, Subhead 1333....\$	272,000	221,747.50	177,357
	BLOCK PROVISION FOR ADJUSTMENT OF SALARIES .....	11,000	.....	.....
	Total, Current Account....\$	948,500	893,316.80	822,748



Subhead	Service	Grant	Expenditure	
			Total 1953-54	Total 1952-53
		\$	\$	\$
<b>Capital Account</b>				
1312 LOCAL GOVERNMENT AFFAIRS:				
15. Capital:				
01. Special assistance loans .....		100,000	75,000.00	78,500
1315 HOUSING:				
15. Capital:				
01. Slum clearance .....		167,000	167,784.54	425,881
02. Co-operative housing .....		230,000	252,000.00	91,079
03. St. John's Housing Corporation .....		33,400	7,672.08	7,412
04. Land assembly .....		62,100	81,278.97	.....
05. Public housing .....		237,000	237,538.10	.....
	Total, Capital Account....\$	829,500	821,273.69	602,872
	Grand Total....\$	1,778,000	1,714,590.49	1,425,620

Original Supply .....\$1,463,200.00  
 Supplementary Supply ..... 314,800.00

Total Grant ..... 1,778,000.00

Net total expenditure .....\$1,714,590.49

Suspense accounts ..... 53.72 1,714,644.21

Balance of Grant undrawn and surrendered .....\$ 63,355.79

#### Details of Charges for Development and Extension.

Subhead	Service
1312.03.02.	Special Assistance Grants to Town Councils:— Bay Roberts, \$3,000; Badger's Quay-Valleyfield-Pools Island, \$3,000; Bonavista, \$4,340.69; Burgeo, \$3,000; Burin, \$1,300; Carbonear, \$2,800; Change Islands, \$1,000; Channel- Port-aux-Basques, \$35,000; Clarenville, \$7,500; Municipal Convention C.B., \$1,000; Corner Brook (East), \$20,000; Corner Brook (West), \$55,000; Curling, \$5,000; Englee, \$2,000; Fogo, \$1,000; Freshwater, \$33,512.56; Grand Bank, \$3,000; Greenspond, \$2,000; Harbour Grace, \$8,000; Main Brook, \$1,000; Placentia, \$124.99; Ramea, \$8,000; St. Anthony, \$4,000; Springdale, \$3,000; Stephenville, \$7,760.25; Wabana, \$15,000; Wesleyville, \$2,000; Windsor, \$5,145.94; Milltown, \$1,000; Head of Bay D'Espoir, \$1,000; Harbour Breton, \$2,000; Steady Brook, \$1,000; Roddickton, \$1,000; St. Albans, \$2,000; St. Brendans, \$2,000; Lawn, \$1,250; Belleoram, \$2,000.
	Special Assistance Grants .....\$250,734.43
	Contributions towards principal and interest payments ..... 31,872.81
	Miscellaneous ..... 1,500.14
	<u>\$284,107.38</u>
1312.15.01.	Loans to Local Councils:— Channel-Port-aux-Basques, \$35,000; Freshwater, \$30,000; St. Lawrence, \$5,000; Windsor, \$5,000.



**Explanation of the causes of variation between Expenditure and Grant.**

Subhead

**Current Account:**

- 1312.03.01. Claims for Annual Grants from Councils were not received in time for payment.  
1315.03.01. Subsidy required for subsidized rental project was less than anticipated.  
1333.01. }  
1333.04. } Bills were not received in time for payment before the end of the year.

**Capital Account:**

- 1312.15.01. Vote was intended for short term interim financing which was not required. Part of Vote was subsequently loaned on long term basis to complete water and sewer projects.  
1315.15.02. Excess due to increased activity of Co-operative Housing Societies.  
1315.15.04. Excess due to a decision to develop building sites at Burin.

**General Note**

Extra remuneration amounting to \$29.40 was paid to four officers of the Department for after hour work in connection with purchases for the Division of Northern Labrador Affairs.

C. W. Powell,  
Deputy Minister of Municipal Affairs.

L. G. Crummey,  
Deputy Minister of Supply.

20 August 1954.



## HEAD XIV

## DEPARTMENT OF FISHERIES AND CO-OPERATIVES

Expenditure for the Year ended 31 March 1954,  
compared with the Sum Granted.

Subhead	Service	Grant	Expenditure	
			Total 1953-54	Total 1952-53
		\$	\$	\$
<b>Current Account</b>				
1041	MINISTER'S OFFICE:			
	01. Salaries .....	9,575	9,829.92	9,515
	02. Expenses:			
	01. Travelling .....	1,000	1,120.97	1,975
	02. Office .....	425	517.29	251
	Total, Subhead 1401....\$	11,000	11,468.18	11,741
1411	GENERAL OFFICE:			
	01. Salaries .....	19,725	19,915.52	17,862
	02. Expenses:			
	01. Travelling .....	100	380.93	686
	02. Office .....	375	275.67	420
	Total, Subhead 1411....\$	20,200	20,572.12	18,968
1421	FISHERIES ADMINISTRATION:			
	01. Salaries .....	16,841	19,195.61	16,896
	02. Expenses:			
	01. Travelling .....	2,700	9,427.68	2,831
	02. Office .....	1,059	1,997.10	1,639
	Total, Subhead 1421....	20,600	20,620.39	21,366
1422	FISHERIES ENGINEERING AND DEVELOPMENT:			
	01. Salaries .....	15,159	11,863.86	12,441
	02. Expenses:			
	01. Travelling .....	2,700	3,009.41	6,119
	02. Office .....	541	507.61	499
	03. Development and Training:			
	01. Experimental fishing .....	35,000	35,280.26	12,099
	03. Vocational training (Fisheries short courses) .....	.....	.....	83
	04. Seal Fishery:			
	01. Weather and ice reports .....	1,200	1,095.32	1,474



Subhead	Service	Grant	Expenditure	
			Total 1953-54	Total 1952-53
		\$	\$	\$
05. Sundry:				
03. Conventions (token) .....		100	75.30	204
04. Newfoundland Fishermen's Fed- eration .....		10,000	14,985.00	10,000
06. Storm damage .....		48,000	50,934.63	.....
07. Fishery advances .....		798,000	919,831.82	.....
Total, Subhead 1422....\$		910,700	1,037,583.21	42,919
1423 FISHERIES ECONOMIC RESEARCH:				
01. Salaries .....		25,500	18,926.53	9,689
02. Expenses:				
01. Travelling .....		900	515.16	288
02. Office .....		400	131.87	173
03. Research, etc.:				
01. Market research and consumer education .....		10,000	.....	2,881
Total, Subhead 1423....\$		36,800	19,573.56	13,031
1424 VESSEL CONSTRUCTION AND INSPECTION:				
01. Salaries .....		18,200	21,691.21	10,424
02. Expenses:				
01. Travelling .....		2,700	7,407.67	3,224
02. Office .....		400	614.15	367
03. Naval architectural draughting (token) .....		100	52.92	859
03. Bounties .....		180,000	52,463.50	63,311
Total, Subhead 1424....\$		201,400	82,229.45	78,185
1425 FISHERIES DEVELOPMENT COMMITTEE \$		5 000	4,872.32	31,493
1426 FISHERIES TRAINING SCHOOL:				
01. Salaries .....		6,600	3,850.00	.....
02. Expenses:				
01. Travelling .....		4,500	2,612.49	.....
02. Office .....		100	71.83	.....
03. Miscellaneous:				
01. Equipment and supplies .....		10,000	9,048.63	.....
02. Subventions, rentals and sundry		10,000	2,287.61	.....
Total, Subhead 1426....\$		31,200	17,870.56	.....



Subhead	Service	Grant	Expenditure	
			Total 1953-54	Total 1952-53
		\$	\$	\$
1451	CO-OPERATIVE ADMINISTRATION:			
	01. Salaries .....	1,901	1,485.00	6,901
	02. Expenses:			
	01. Travelling .....	.....	.....	1,163
	02. Office .....	99	2.60	302
	Total, Subhead 1451....\$	2,000	1,487.60	8,366
1452	CO-OPERATIVE EXTENSION:			
	01. Salaries .....	33,999	31,315.31	49,683
	02. Expenses:			
	01. Travelling .....	7,200	8,844.36	18,281
	02. Office .....	400	233.10	529
	03. Miscellaneous .....	201	5,244.38	166
	Total, Subhead 1452....\$	41 800	45,637.15	68,659
1453	REGISTRY OF CO-OPERATIVE SOCIETIES:			
	01. Salaries .....	24,600	25,564.39	20,348
	02. Expenses:			
	01. Travelling .....	5,400	6,882.46	7,736
	02. Office .....	400	603.20	523
	Total, Subhead 1453....\$	30,400	33,050.05	28,607
	BLOCK PROVISION FOR SALARY ADJUSTMENTS .....	11,400	.....	.....
	Total, Current Account....\$	1,322,500	1,304,964.59	323,335
<b>Capital Account</b>				
1422	FISHERIES ENGINEERING AND DEVELOPMENT:			
	15. Capital:			
	01. Experimental grants .....	45,400	24,537.98	22,724
	02. Loans to fishing industry .....	79,800	24,733.32	390,000
	03. Fisheries development .....	1,400,000	1,400,000.00	.....
1425	FISHERY DEVELOPMENT COMMITTEE:			
	15. Capital:			
	02. Fisheries Development Authority	75,000	60,000.00	.....
	Total, Capital Account....\$	1,600,200	1,509,271.30	412,724
	Grand Total....\$	2,922,700	2,814 235.89	736,059



Subhead	Service	Grant	Expenditure	
			Total 1953-54	Total 1952-53
		\$	\$	\$
Original Supply .....			\$2,020,500.00	
Supplementary Supply .....			902,200.00	
			2,922,700.00	
Net total expenditure .....		\$2,814,235.89		
Suspense accounts .....		82,070.51	2,896,306.40	
Balance of Grant undrawn and surrendered .....			\$ 26,393.60	

**Explanation of the causes of variation between Expenditure and Grant.**

Subhead

**Current Account:**

- 1421.01. The excess under this Subhead is due to the hiring of ten temporary clerks who were employed for the purpose of making payment to fishermen of the \$1.50 per quintal advance on fish of 1953 production.
- 1421.02.01. No provision was made in the 1953-54 Estimates for travelling expenses of Government officials who were authorized to pay the advance to fishermen.
- 1421.02.02. Underestimated, includes costs of telegrams etc. in connection with the payment of the advance to fishermen.
- 1422.01. The saving is due to the non-appointment of an Officer, Grade V, and of a Shorthand-Typist, Grade II.
- 1422.05.04. The excess is due to the accession, by Government, to a request by the Newfoundland Federation of Fishermen, to increase their Grant by \$5,000 for the year under review.
- 1422.07. Underestimated.
- 1423.01. The saving is due to the non-appointment of an Officer, Grade VII (Economist), and of a Shorthand-Typist, Grade III.
- 1423.03. This project was deferred pending the setting up of the Fisheries Development Authority.
- 1424.01. The excess is due to the appointment of an Administrative Assistant on a contractual basis and of an Officer, Grade VII (Marine Engineer). This excess was offset in part by the non-appointment (due to the inability of recruitment) of an Officer, Grade VII (Naval Architect).
- 1424.02.01. Underestimated, no provision had been made to cover travelling expenses of the Administrative Assistant, and an Officer, Grade VII (Marine Engineer), both of whom, as the result of their particular duties, are required to travel continuously.
- 1424.03. Overestimated. It is difficult, if not impossible, to forecast accurately the requirements under this Subhead. Original estimate was based on the number of outstanding permits for the construction of vessels, plus an estimate to cover permits issued during the year. The comparatively small number of vessels under construction is due, in the opinion of this Department, to the difficulty experienced by the individual fisherman in raising the relatively large amount of capital required to enable him to qualify for assistance from the Fisheries Loan Board. The Loan Board's regulations have now been amended to provide for either a payment in cash or its equivalent in labour and material amounting to 10% (formerly 25%) of the total cost of the vessel. This amendment will enable a number of fishermen, hitherto ineligible for loans from the Board, to complete the financial arrangements to construct modern multiple fishing vessels.



1426. The savings under this Subhead are due to the unavoidable delays in the establishment of the schools. The appointment of instructors, the selection and purchase of equipment, and the working out of a schedule of operation consumed considerably more time than anticipated. However, the necessary details were completed by 28 December 1953 and the schools were formally opened at Fortune and Grand Bank on 5 January 1954.
- 1452.01. The saving is due to the resignation of the Director who was replaced by the appointment of an Acting Director at the minimum point on the Salary Scale \$3,900-100-4,200.
- 1452.02.01. Underestimated.
- 1452.02.03. The excess is due chiefly to an outright and unconditional Grant in the amount of \$4,915 which was paid to a Co-operative Society to complete fulfilment of Government's obligations in respect of the dissolution of that Society.
- 1453.01. The excess is due largely to the transfer of a Shorthand-Typist, Grade II, from Subhead 1451.01.
- 1453.02.01. Underestimated.

**Capital Account:**

- 1422.15.01. The saving is due to the unavoidable delay in processing certain outstanding accounts.
- 1422.15.02. The saving is due to certain loans, which were approved in principle, not being proceeded with in the year under review.
- 1425.15.02. Advances were made to the Fisheries Development Authority as and when required. The saving under this Subhead is due to the demand not being as great as anticipated.

**General Note**

Extra remuneration amounting to \$347.06 was paid to two officials and seven temporary employees for after-hour work in the Fisheries Administration Division.

Clive Planta,

Deputy Minister of Fisheries.

18 August 1954.



## HEAD XV

## DEPARTMENT OF ECONOMIC DEVELOPMENT

Expenditure for the Year ended 31 March 1954,  
compared with the Sum Granted.

Subhead	Service	Grant	Expenditure	
			Total 1953-54	Total 1952-53
		\$	\$	\$
<b>Current Account</b>				
1501	MINISTER'S OFFICE:			
	01. Salaries .....	.....	.....	.....
	02. Expenses:			
	01. Travelling .....	2,000	5,760.46	2,626
	02. Office .....	300	69.21	.....
	Total, Subhead 1501....\$	2,300	5,829.67	2,626
1502	GENERAL OFFICE:			
	01. Salaries .....	17,200	17,037.29	15,207
	02. Expenses:			
	01. Travelling .....	500	238.16	.....
	02. Office .....	500	380.14	521
	03. Motor vehicle acquisition:			
	Operation .....	1,000	780.79	3,074
	03. Trade Fairs .....	25,000	32,307.44	23,268
	Total, Subhead 1502....\$	44,200	50,743.82	42,070
1503	TOURIST DEVELOPMENT:			
	01. Salaries .....	19,700	24,154.91	17,277
	02. Expenses:			
	01. Travelling .....	1,800	4,314.30	4,452
	02. Office .....	1,500	3,224.19	1,699
	03. Publicity and Investigations:			
	01. General publicity .....	20,000	14,677.24	31,185
	02. Development .....	15,000	1,795.98	9
	04. Documentary films .....	20,000	20,602.94	.....
	05. Local Tourist Boards .....	1,500	700.00	.....
	Total, Subhead 1503....\$	79,500	69,469.56	54,622
1505	ECONOMIC DEVELOPMENT:			
	01. Salaries .....	19,800	21,205.95	51,736
	02. Expenses:			
	01. Travelling .....	2,000	1,240.12	9,112
	02. Office .....	3,000	1,113.62	2,884



Subhead	Service	Grant	Expenditure	
			Total 1953-54	Total 1952-53
		\$	\$	\$
03. Investigations:				
01. General, not specifically allocated .....		10,000	2,748.30	2,423
02. Hydro-electric .....		.....	.....	8,832
03. Refund of Interest—New Industries .....		193,300	195,415.33	.....
Total, Subhead 1505....\$		228,100	221,723.32	74,987
BLOCK PROVISION FOR SALARY ADJUSTMENTS .....		\$ 9,500	.....	.....
Total, Current Account....\$		363,600	347,766.37	174,305
<b>Capital Account</b>				
1505 ECONOMIC DEVELOPMENT:				
15. Capital				
01. Cement (Token revote) .....		100	1,120.00	895,739
02. Gypsum .....		92,100	497,931.26	213,066
03. Birch (Token revote) .....		100	144,944.70	693,155
07. Newfoundland Tanneries (Wm. Dorn) Limited .....		.....	.....	193,500
08. Canadian Machinery and In- dustry Construction Limited ....		.....	.....	1,250,486
09. United Cotton Mills Limited.....		800,000	83,285.49	301,914
12. Newfoundland Asbestos Limited		.....	.....	250,000
13. North Star Cement Limited .....		.....	.....	63,568
14. Atlantic Gypsum Company Limited .....		.....	.....	192,707
15. Atlantic Hardboard Industries Limited .....		156,000	399,500.00	522,000
16. Atlantic Optical Company, Ltd.		10,000	.....	110,290
17. Hanning Electric Company Ltd.		200,000	174,630.40	150,370
18. Superior Rubber Company Ltd.		595,000	529,910.15	470,090
21. Atlantic Films and Electronics Limited .....		.....	.....	150,000
22. Atlantic Gloves Limited .....		300,000	272,515.05	.....
23. Koch Shoes Limited .....		500,000	392,000.00	.....
24. Eckhardt Mills Limited .....		100,000	184,000.00	.....
Total, Capital Account....\$		2,753,300	2,679,837.05	5,456,885
Grand Total....\$		3,116,900	3,027,603.42	5,631,190



Original Supply .....	\$2,731,600.00
Supplementary Supply .....	385,300.00
Total Grant .....	3,116,900.00
Net total expenditure .....	\$3,027,603.42
Suspense Accounts .....	(2,575.82) 3,025,027.60
Balance of Grant undrawn and surrendered .....	\$ 91,872.40

**Explanation of the causes of variation between Expenditure and Grant.**

Subhead

**Current Account:**

1501.02.01.	Excess due to the bringing to account of expenditure incurred in previous years.
1502.03.	Excess due in the main to a redesigning of booth space and to a more elaborate display than that of the previous year.
1503.02.01.	The degree of travelling approximated that of previous year; not foreseen when estimates were prepared.
1503.02.02.	Expenses were as follows:
	Telephones and telegrams .....\$ 572.73
	Postage ..... 1,530.00
	Petty Cash ..... 175.10
	Subscription—Canadian Tourist Association ..... 200.00
	Sundry ..... 746.36
	<u>\$3,224.19</u>

1503.03.01. }	Plans, leading to an aggregate estimate of \$35,000, were delayed in implementation.
1503.03.02. }	

1505.02. Expenses were not as heavy as anticipated.

1505.03.01. Overestimated.

**Capital Account:**

1505.15.01.	Excess due to liquidation of commitment of origin in previous year.
1505.15.02.	Total expenditure is divisible as follows: Construction account, \$214,755.50; Working Capital, inclusive of certain salaries, \$283,175.76.
1505.15.03.	It became necessary during the year to replenish working capital in a total of circa \$145,000.00.
1505.15.09.	Payments under agreement were not as heavy in 1953-54 as originally anticipated.
1505.15.15.	Payments under a supplementary agreement which called for an additional \$285,000 were not anticipated when estimates were framed.
1505.15.16.	Agreement was cancelled.
1505.15.17. }	Provisions made proved to be excessive, due in the main to the fact that im-
1505.15.18. }	
1505.15.22. }	
1505.15.23. }	
1505.15.24.	The original estimate of issues 1953-54 was \$200,000. It was possible to cover a portion of this from countervailing savings and a supplementary vote of \$100,000 was adequate.



## HEAD XVI

## DEPARTMENT OF LABOUR

Expenditure for the Year ended 31 March 1954,  
compared with the Sum Granted.

Subhead	Service	Grant	Expenditure	
			Total 1953-54	Total 1952-53
		\$	\$	\$
<b>Current Account</b>				
1601	MINISTER'S OFFICE:			
	01. Salaries .....	9,580	9,790.62	9,520
	02. Expenses:			
	01. Travelling .....	1,000	1,547.85	915
	02. Office .....	220	507.49	318
	Total, Subhead 1601....\$	10,800	11,845.96	10,753
1602	GENERAL OFFICE:			
	01. Salaries .....	25,020	29,091.60	22,562
	02. Expenses:			
	01. Travelling .....	900	1,094.50	1,142
	02. Office .....	680	384.68	553
	Total, Subhead 1602....\$	26,600	30,570.78	24,257
1603	LABOUR BOARDS, COMMITTEES AND ENQUIRIES:			
	01. Minimum Wage Board .....	3,000	1,135.52	335
	02. Labour Relations Board .....	10,000	6,277.58	5,037
	03. Workmen's Compensation Board ....	1,000	.....	.....
	04. Woods Labour Board .....	1,500	1,500.00	1,500
	05. Conciliation Boards .....	4,000	6,904.86	3,619
	06. Industrial Enquiry Committees .....	100	.....	.....
	Total, Subhead 1603....\$	19,600	15,817.96	10,491
1604	BOILER INSPECTION:			
	01. Salaries .....	21,600	18,098.26	14,881
	02. Expenses:			
	01. Travelling .....	6,800	6,714.93	3,387
	02. Office .....	500	321.18	579
	03. Inspection equipment .....	300	604.94	.....
	Total, Subhead 1604....\$	29,200	25,739.31	18,847



Subhead	Service	Grant	Expenditure	
			Total 1953-54	Total 1952-53
		\$	\$	\$
1605	APPRECTICESHIP:			
	01. Salaries .....	5,700	6,207.27	934
	02. Expenses:			
	01. Travelling .....	300	756.61	697
	02. Office .....	100	127.81	28
	03. General costs of operation .....	12,000	7,698.02	.....
	Total, Subhead 1605....\$	18,100	14,789.71	1,659
1606	MINIMUM WAGE:			
	01. Salaries .....	2,300	2,428.48	.....
	02. Expenses:			
	01. Travelling .....	200	.....	.....
	02. Office .....	100	41.00	.....
	Total, Subhead 1606....\$	2,600	2,469.48	.....
	BLOCK PROVISION FOR ADJUSTMENT OF SALARIES .....	6,400	.....	.....
	Total, Current Account....\$	113,300	101,233.20	66,007

Original Supply .....	\$113,300.00
Net total expenditure .....	\$101,233.20
Suspense accounts .....	642.04
	101,875.24
Balance of Grant undrawn and surrendered .....	\$ 11,424.76

**Explanation of the causes of variation between Expenditure and Grant.**

Subhead

**Current Account:**

1601.02.01.	} Underestimated.
1601.02.02.	
1603.01.	} Boards did not meet as often as was forecast.
1603.02.	
1603.03.	No industrial accidents to blind workmen were reported to the Workmen's Compensation Board.
1603.05.	Underestimated.
1604.01.	A full complement of Boiler Inspectors could not be obtained.
1605.02.01.	Underestimated.
1605.02.03.	Apprenticeship programme did not develop as quickly as originally planned.



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# BALANCE SHEET AND OTHER STATEMENTS

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PROVINCE OF  
BALANCE  
As at

Assets	1954	1953
	\$	\$
<b>General Section</b>		
Cash on deposit with:		
The Bank of Montreal, St. John's .....	76,100.87	5,895,788.91
The Government of Canada in accordance with Term 24(3) of the Terms of Union .....	10,850,000.00	10,850,000.00
The Crown Agents for the Colonies, London .....	433,636.52	478,161.45
	<u>11,359,737.39</u>	<u>17,223,950.36</u>
Advances to the United Kingdom Government under Authority of Act No. 5 of 1942 .....	71,768.76	71,768.76
Sundry Debtors .....	47,261.35	68,141.98
Prepaid and Deferred Charges, less reserves (1954 \$39,741.00, 1953 \$39,766.00) .....	94,424.33	48,684.12
	<u>213,454.44</u>	<u>188,594.86</u>
Assets less amounts amortized:		
Investments (Schedule No. 1) .....	975,000.00	975,000.00
Accounts and Taxes Receivable (Schedule No. 2) .....	2,131,397.63	1,902,445.69
Loans, Advances and other Assets (Schedule No. 3) .....	22,785,349.59	18,124,032.70
Agreement of Sale and Mortgages Receivable (Schedule No. 4) .....	5,442,996.67	5,474,798.65
Inventories (Materials, Supplies and other Stocks on hand)	734,445.01	715,147.15
Public Works and other expenditure prior to date of Union, unamortized .....	5,000,000.00	5,000,000.00
Public Works and other expenditure after date of Union (Schedule No. 5) .....	26,072,581.47	21,851,993.90
Extraordinary Expenses Capitalized after date of Union (Schedule No. 6) .....	6,375,176.38	5,390,211.58
	<u>69,516,946.75</u>	<u>59,433,629.67</u>
Less: Amounts amortized (See Note) .....	55,382,995.52	51,173,524.13
	<u>14,133,951.23</u>	<u>8,260,105.54</u>
	<u>\$25,707,143.06</u>	<u>\$25,672,650.76</u>



STATEMENT No. 35

## NEWFOUNDLAND

## SHEET

31 March 1954.

Liabilities	1954	1953
	\$	\$
<b>General Section</b>		
Funded Debt (Schedule No. 8) .....	15,000,000.00	15,000,000.00
Less: Sinking Fund Assets .....	1,828,027.46	1,374,216.33
	<u>13,171,972.54</u>	<u>13,625,783.61</u>
Due to St. John's Municipal Council .....	726,178.57	733,850.65
Temporary Borrowings .....	300,000.00	.....
Savings Certificates .....	74,961.44	97,708.44
Interest and Sinking Fund Charges Accrued .....	206,248.58	206,248.58
Bonds due but unclaimed .....	8,720.40	8,720.40
Treasury Notes in circulation .....	12,183.00	12,183.00
Deferred Revenue and Sundry Credits .....	266,137.04	98,019.44
Financial Surplus Account (Statement No. 5):		
Available to meet Current Account Deficits .....	10,940,741.49	10,890,136.64
	<u>\$25,707,143.06</u>	<u>\$25,672,650.76</u>



STATEMENT No. 35—(Continued)

Assets	1954	1953
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Trust Section

Cash (Schedule No. 7) .....	\$ 942,368.21	\$ 855,760.41
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Note	1954	1953
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(1) The amounts amortized were provided from the following sources:

Prior to date of Union .....	9,361,445.77	9,498,720.65
Subsequent to date of Union out of:		
Current Account .....	3,074,346.75	1,957,967.79
Sinking Fund .....	1,828,027.46	1,374,216.39
Financial Surplus .....	41,119,175.54	38,342,619.30
	<u>\$55,382,995.52</u>	<u>\$51,173,524.13</u>



## Liabilities

1954

1953

## Trust Section

Deposits (Schedule No. 7) .....	\$ 942,368.21	\$ 855,760.41
---------------------------------	---------------	---------------

Contingent Liabilities (Schedule No. 9)		
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W. M. Marshall,  
Comptroller of Finance.

The above Balance Sheet has been audited under my direction in accordance with the provisions of The Revenue and Audit Act, Chapter 31 of The Revised Statutes of Newfoundland 1952. I have obtained all the information and explanations that I have required and subject to the observations contained in my report to the House of Assembly, I certify that in my opinion the above Balance Sheet is correct.

St. John's, Newfoundland,  
8 December 1954.

G. W. D. Allen, C.A.,  
Auditor General.



PROVINCE OF NEWFOUNDLAND

SCHEDULE NO. 1

INVESTMENTS

As at 31 March 1954.

	1954	1953
	\$	\$
Other Investments		
Shares in Newfoundland Labrador Corporation .....	900,000.00	900,000.00
Shares in Newfoundland Asbestos Limited .....	75,000.00	75,000.00
Total .....	<u>\$975,000.00</u>	<u>\$975,000.00</u>



STATEMENT No. 37

## PROVINCE OF NEWFOUNDLAND

## SCHEDULE NO. 2

## ACCOUNTS AND TAXES RECEIVABLE

As at 31 March 1954.

	1954	1953
	\$	\$
<b>ACCOUNTS RECEIVABLE</b>		
Government of Canada .....	124,783.45	120,922.66
Provinces .....	346.73	1,001.65
Boards of Education .....	5,072.73	3,027.30
Other:		
Fees for Institutional Services .....	692,373.44	479,739.04
Claims against Italian Government through Custodian of Enemy Property, Ottawa .....	158,453.97*	158,806.83
Nfld. Railway accounts handed back by C.N.R. for final disposition .....	61,239.69	61,239.69
Pupil Teachers Advances .....	50,920.07	42,189.93
Overpayments—allowances and pensions .....	42,501.91	36,646.07
Canadian National Railways .....	973.13	4,448.57
Upper Humber Land Settlement .....	20,255.26	12,606.41
Seizure in Prize—S.S. Christoph Von Doornum .....	22,132.89*	.....
Carbonear Water Company .....	37,201.19	.....
Miscellaneous accounts—all Departments .....	102,570.09	88,228.17
Sub-Total .....	1,188,621.64	883,904.71
<b>TAXES RECEIVABLE</b>		
Income Tax and Death Duty of pre-Union origin .....	789,847.49	877,530.66
Rentals, Royalties, etc. ....	22,725.68	16,058.71
Sub-Total .....	812,573.17	893,589.37
Total.....	\$2,131,397.63	\$1,902,445.69

\*Since the close of the financial year these accounts have been collected in full.



## PROVINCE OF NEWFOUNDLAND

## SCHEDULE NO. 3

## LOANS, ADVANCES AND OTHER ASSETS

As at 31 March 1954.

	1954	1953
	\$	\$
<b>Municipalities</b>		
St. John's Municipal Council—Interest Free Loan .....	109,090.92	122,727.28
Town Councils .....	273,094.18	198,758.56
Sub-Total.....	382,185.10	321,485.84
<b>School and College Boards .....</b>	117,316.88	119,325.41
<b>Housing Organizations</b>		
St. John's Housing Corporation .....	5,408,533.83	5,408,533.83
Federal Provincial Housing Projects .....	1,180,554.97	765,870.57
Bloomfield Housing Co-op. Society .....	37,823.56	25,826.30
Edinburgh Housing Co-op. Society .....	63,740.00	40,087.67
Grand Falls Ex-Servicemen's Housing Association .....	66,151.53	69,412.91
Humber Housing Co-op. Society .....	108,931.53	115,327.04
Railway Employees Welfare Association .....	55,468.68	55,790.42
Eastmount Housing Co-op. Society .....	25,593.75	.....
Bonaventure Housing Co-op. Society .....	21,427.50	.....
Northdale Housing Co-op. Society .....	30,600.91	.....
Coronation Housing Co-op. Society .....	56,500.00	.....
Newton Housing Co-op. Society .....	33,000.00	.....
Colonial Housing Co-op. Society .....	25,356.25	.....
Newland Housing Co-op. Society .....	24,502.08	.....
Sub-Total.....	7,138,184.59	6,480,848.74
<b>Fisheries—Loan Board and Private Companies</b>		
Fisheries Loan Board .....	285,317.83	506,411.68
Bonavista Fish Meals and Oils Ltd. ....	41,217.80	40,500.00
Gaultois Fisheries Ltd. ....	463,669.17	425,000.00
North Eastern Fish Industries Ltd. ....	277,501.92	268,401.92
Northeastern Co-op. Fisheries Society Ltd. ....	62,648.24	35,000.00
Thomsen and Nickels .....	35,256.94	33,500.00
Trepassey Fisheries Ltd. ....	29,000.00	316,000.00
Fishery Products Ltd. ....	1,397,900.31	.....
H. E. Petite Ltd. ....	15,234.25	.....
Alexander Duffett .....	21,642.19	.....
Frank Collins .....	11,452.91	.....
Sub-Total.....	2,640,841.56	1,624,813.60
<b>Co-operative Enterprises</b>		
Co-operative Development Loan Board .....	58,015.50	93,233.97
Lourdes Co-operative Society .....	11,228.48	11,228.48
Sub-Total.....	69,243.98	104,462.45



## STATEMENT No. 38—(Continued)

	1954	1953
	\$	\$
<b>Economic Development—Loan Board and Private Companies</b>		
Industrial Development Loan Board .....	92,932.24	140,963.90
Atlantic Films and Electronics Ltd. ....	159,027.39	150,000.00
Atlantic Gloves Ltd. ....	277,667.27	.....
Atlantic Gypsum Ltd. ....	500,000.00	500,000.00
Atlantic Hardboard Industries Ltd. ....	959,080.00	522,000.00
Atlantic Optical Co., Ltd. ....	6,445.40	110,290.14
Canadian Machinery and Industry Construction Co., Ltd. ....	2,694,013.65	2,525,000.00
Eckhardt Mills Ltd. ....	186,020.42	.....
Gold Sail Leather Goods Ltd. ....	50,691.77	.....
Hanning Electric Co., Ltd. ....	340,691.80	150,369.60
Koch Shoes Ltd. ....	346,700.08	.....
Nfld. Asbestos Ltd. ....	270,308.19	250,000.00
Nfld. Hardwoods Ltd. ....	1,051,589.49	906,644.79
Nfld. Tanneries (Wm. Dorn) Ltd. ....	423,543.53	390,300.00
Superior Rubber Co., Ltd. ....	1,045,765.10	470,089.85
United Cotton Mills Ltd. ....	392,195.34	301,914.22
	8,796,671.67	6,417,572.50
Less: Reserve .....	100,000.00	100,000.00
Sub-Total.....	8,696,671.67	6,317,572.50
<b>Other Assets</b>		
Newfoundland Savings Bank—General Reserve Fund .....	1,242,727.08	1,185,465.08
Board of Liquor Control—Working Capital and Unremitted Profits .....	1,778,178.39	1,373,315.21
Division of Northern Labrador Affairs—Net Assets .....	473,505.87	363,190.45
Farm Development Loan Board .....	27,000.00	.....
St. John's Memorial Stadium Association Ltd. ....	100,000.00	100,000.00
Fur and Commercial Farmers .....	62,391.78	69,158.38
Miscellaneous Accounts—All Departments .....	57,102.69	64,395.04
Sub-Total.....	3,740,905.81	3,155,524.16
Total.....	\$22,785,349.59	\$18,124,032.70



## PROVINCE OF NEWFOUNDLAND

## SCHEDULE NO. 4

## AGREEMENT OF SALE AND MORTGAGES RECEIVABLE

As at 31 March 1954.

	1954	1953
	\$	\$
<b>Agreement of Sale</b>		
North Star Cement Co. Ltd. for sale of plant and working capital advances .....	4,740,000.00	4,740,000.00
Less: Reserve for probable commitments at date of sale .....	115,705.68	116,787.15
	<u>4,624,294.32</u>	<u>4,623,212.85</u>
<b>Mortgages Receivable</b>		
Fisheries—Private Companies:		
Andrews Labrador Fisheries Ltd. ....	41,912.32	40,000.00
Blue Water Shipping Co. Ltd. ....	.....	12,154.19
G. T. Dixon Ltd. ....	7,742.36	9,296.88
Herring-Un Ltd. ....	10,000.00	10,000.00
Lake & Lake Ltd. ....	33,577.39	34,785.65
Nfld. Dehydrating Process Co. Ltd. ....	210,030.14	203,030.14
Northlantic Trawling Co. Ltd. ....	253,380.14	276,578.49
John Penney & Sons Ltd. ....	40,700.00	40,000.00
Sub-Total .....	<u>597,342.35</u>	<u>625,845.35</u>
Housing Organizations:		
Corner Brook Townsite Housing Association .....	73,025.00	75,631.05
Housing Association of War Veterans, Corner Brook West ....	101,875.00	103,649.40
Nfld. Building & Loan Association .....	46,460.00	46,460.00
Sub-Total .....	<u>221,360.00</u>	<u>225,740.45</u>
Total .....	<u>\$5,442,996.67</u>	<u>\$5,474,798.65</u>



STATEMENT No. 40

## PROVINCE OF NEWFOUNDLAND

## SCHEDULE NO. 5

## FIXED ASSETS

As at 31 March 1954.

	1954	1953
	\$	\$
<b>Physical Classification</b>		
Buildings .....	4,950,965.44	4,940,932.33
Machinery, Plant and Equipment .....	1,432,994.19	1,142,419.45
Government owned plants:		
Gypsum Plant .....	3,056,020.40	2,599,008.73
Birch Plant .....	1,788,648.02	1,788,648.02
Improvements and Other:		
Highways, Roads and Bridges .....	14,609,272.49	11,318,511.63
Ferries .....	234,680.93	62,473.74
Total .....	<u>\$26,072,581.47</u>	<u>\$21,851,993.90</u>



## PROVINCE OF NEWFOUNDLAND

## SCHEDULE NO. 6

## EXTRAORDINARY EXPENSES CAPITALIZED

As at 31 March 1954.

	1954	1953
	\$	\$
<b>Nature or Purpose of Expenditure</b>		
Bonus and Subsidies:		
Contribution to Provincial Exhibition and Fair .....	15,000.00	15,000.00
Grants to Non-Government Hospitals .....	1,405,076.28	1,133,553.78
Special Assistance Grants to Town Councils .....	567,974.19	567,974.19
Fur Farm Development and Improvement of fur-bearing animals .....	25,753.69	25,753.69
Standardization of marketing .....	3,188.36	3,188.36
Special Grants for erection and equipment of school buildings .....	2,553,657.06	1,962,752.45
Memorial University of Newfoundland—Expenses of Conversion to Degree conferring institution .....	15,013.27	31,013.27
Erection and Equipment—Regional Schools .....	65,800.00	.....
Sub-Total .....	4,651,462.85	3,739,235.74
Land and Mineral Surveys and Development Air Magnometric Survey .....	220,321.73	220,321.73
Water Power and Storage Surveys and Development .....	251,514.23	251,514.23
Fisheries Engineering and Development .....	901,877.06	849,241.87
Other .....	350,000.51	329,898.01
Total .....	\$6,375,176.38	\$5,390,211.58



STATEMENT No. 42

## PROVINCE OF NEWFOUNDLAND

## SCHEDULE NO. 7

## TRUST ACCOUNTS

As at 31 March 1954.

	1954	1953
	\$	\$
Department		
<b>Finance</b>		
Deposit Suspense Account .....	(5,428.29)	(576.20)
Savings Certificates Redemptions .....	(905.34)	(4,714.22)
Savings Stamps Suspense Account .....	39,128.12	35,399.46
Motor Vehicles Accident Security Account .....	3,032.20	3,275.20
Unsatisfied Judgments .....	51,150.98	27,653.72
Property Loss Reserve .....	92,535.42	66,533.74
War Prize Sub Account .....	81,619.41	80,408.79
Army Allotments and Allowances .....	437.81	437.81
Naval Allotments and Allowances .....		(817.02)
Mercantile Marine Pay Allotments .....	7,920.86	8,013.32
War Pensions .....		(5.67)
<b>Education</b>		
Community School .....	5,068.96	7,365.16
Land Settlement School .....	1,435.41	1,253.95
School Building Reserve .....	37,488.75	44,130.29
<b>Attorney General</b>		
Central District Court .....	11,179.66	10,643.15
H. M. Penitentiary Prisoners .....	1,047.82	1,193.93
Fines and Forfeitures .....	7,120.16	433.25
Juvenile Court—Fines and Forfeitures .....	55.50	58.84
<b>Mines and Resources</b>		
Field Account No. 8 .....		11.60
<b>Public Works</b>		
Admiralty Property .....	(304.31)	(304.31)
Army Base Sub Account .....		6,755.85
<b>Health</b>		
Commissioner for Public Health and Welfare .....	1,060.06	1,465.16
Poliomyelitis Account .....	1,044.89	
<b>Public Welfare</b>		
Director of Child Welfare .....	37,608.05	
Family Court .....	194.98	337.03
<b>Municipal Affairs and Supply</b>		
Cartage and Wharfage Account .....	1,929.99	2,108.37
<b>Fisheries and Co-operatives</b>		
Fisheries Assistance Fund .....	567,947.12	564,699.21
<b>Total</b> .....	<u>\$942,368.21</u>	<u>\$855,760.41</u>



PROVINCE OF  
SCHEDULE  
FUNDED  
As at

Authority	Series	Nature of Series
Act No. 9 of 1940 (The Loan Act, 1940) .....	P	Debentures
Act No. 40 of 1942 (The Loan Act, 1942) .....	R	Debentures
Act No. 40 of 1952 (The Loan Act, 1942) .....	S	Debentures
Act No. 3 of 1952, second session (The Loan Act, 1952) .....		Debentures

Sinking Funds (deducted from Funded Debt):

- Cash in Bank .....
- Investments—Government of Newfoundland debentures of above issues .....



STATEMENT No. 43

NEWFOUNDLAND

NO. 8

DEBT

31 March 1954.

Date of Issue	Date of Maturity	Interest Rate %	Where Payable	Amount of Issue	Amount Outstanding
				\$	\$
15 June 1940	15 June 1965	3¾	(1)	1,500,000.00	1,500,000.00
1 Dec. 1942	1 Dec. 1957	3¼	(1)	1,500,000.00	1,500,000.00
1 Dec. 1943	1 Dec. 1958	3	(1)	2,000,000.00	2,000,000.00
15 July 1952	15 July 1964	4¾	(2)	10,000,000.00	10,000,000.00
		Total .....		\$15,000,000.00	\$15,000,000.00
					\$ 265,527.46
					1,562,500.00
					\$1,828,027.46

## Notes

- (1) Payable at any Branch of the Bank of Montreal, Bank of Nova Scotia, Royal Bank of Canada, Canadian Bank of Commerce in Newfoundland, and at the principal offices of the Bank of Montreal in Montreal and Toronto.
- (2) Payable at any branch of the Bank of Montreal in Canada (far northern points excepted).



## PROVINCE OF NEWFOUNDLAND

## SCHEDULE NO. 9

## CONTINGENT LIABILITIES

As at 31 March 1954.

	1954		1953	
	Amount	Amount	Amount	Amount
	Guaranteed	Outstanding	Guaranteed	Outstanding
	\$	\$	\$	\$
<b>Guaranteed Bonds or Debentures:</b>				
Bowater's Newfoundland Pulp and Paper Mills Limited 3½% "B" Mortgage Debenture Stock due 1970. Guaranteed as to principal and interest by Act No. 35, 1942. Amount outstanding at 31 March 1954, £905,400 @ \$2.75 per £.....	2,489,850	2,489,850	2,489,850	2,489,850
<b>Town Councils:</b>				
Channel-Port-aux-Basques .....	238,000	238,000	238,000	238,000
Deer Lake .....	120,000	120,000	120,000	120,000
Fortune .....	115,000	115,000	115,000	115,000
Freshwater .....	120,000	120,000	120,000	120,000
Grand Bank .....	200,000	200,000	200,000	200,000
Greater Corner Brook .....	4,000,000	1,500,000	4,000,000	1,500,000
Harbour Grace .....	50,000	50,000	50,000	50,000
Lewisporte .....	120,000	120,000	120,000	120,000
Springdale-South Brook .....	160,000	160,000	160,000	160,000
St. Lawrence .....	375,000	375,000	.....	.....
	5,498,000	2,998,000	5,123,000	2,623,000
<b>Guaranteed Bank Loans:</b>				
Alberto Fisheries Ltd. ....	65,000	62,328	65,000	65,000
B Andrews Labrador Fisheries Ltd. ....	285,000	150,000	160,000	120,000
A Arctic Fisheries Products Ltd. ....	125,000	87,500	125,000	112,500
Atlantic Films & Electronics Ltd. ....	50,000	50,000	.....	.....
Atlantic Hardboard Industries Ltd. ....	318,000	199,756	.....	.....
Bonavista Cold Storage Co. Ltd. ....	1,650,000	1,033,000	.....	.....
Dunphy's Ltd. ....	45,000	27,000	45,000	36,000
Fishery Products Ltd. ....	350,000	300,000	350,000	303,000
Fishery Products Ltd. (1) ....	110,000	44,000	110,000	66,000
Fishery Products Ltd. ....	350,000	279,500	.....	.....
Hartmann Rud A. Co. Ltd. on behalf of Bonavista Fish Meals & Oils Ltd. ....	27,500	27,500	27,500	27,500
Hollett Sons & Co. Ltd. ....	125,000	36,950	125,000	112,500
MacLellan, C. F. ....	75,000	75,000	.....	.....
Newfoundland Asbestos Ltd. ....	130,000	85,000	.....	.....
Newfoundland Hardwoods Ltd. ....	700,000	498,000	150,000	105,000
Northeastern Fish Industries Ltd. ....	400,000	387,591	350,000	74,847
Olsen Whaling & Sealing Ltd. ....	425,000	300,000	425,000	300,000
Penney, John & Sons Ltd. ....	125,000	81,000	125,000	90,000



## STATEMENT No. 44—(Continued)

	1954		1953	
	Guaranteed	Outstanding	Guaranteed	Outstanding
	Amount	Amount	Amount	Amount
	\$	\$	\$	\$
St. Lawrence Corporation of Newfound- land Ltd. ....	537,500	355,000	537,500	400,500
C Springdale Fur Farmers Co-op. Society Ltd. ....	7,289	7,289	7,000	6,865
Terra Nova Textiles Ltd. ....	150,000	105,000	.....	.....
Berry Head Community ....	4,800	4,800	.....	.....
Town of Carbonear (1) ....	22,000	8,593	22,000	10,536
Town of Corner Brook East (1) ....	6,000	4,000	6,000	6,000
Town Council of Stephenville (1) ....	150,000	150,000	.....	.....
Town of St. Lawrence ....	20,000	.....	.....	.....
United Church Board of Education (1) ....	40,000	20,000	40,000	20,000
United Engineers & Contractors Ltd. (1)....	75,000	25,000	75,000	25,000
Northlantic Fisheries Ltd. ....	.....	.....	675,000	475,450
Western Cold Storage Ltd. ....	.....	.....	495,000	.....
Placentia Bay Fisheries ....	.....	.....	350,000	.....
	<u>6,368,089</u>	<u>4,403,807</u>	<u>4,265,000</u>	<u>2,356,698</u>

A This guarantee is on a revolving fund basis.

B \$40,000 has been paid by the Government in reduction of principal.

C In default.

## Other Guarantees:

Harbour Grace Water Company un- redeemed Capital Stock .....	6,798	6,798	6,799	6,799
Carbonear Water Company Capital Stock 4% interest guaranteed, Acts of 1884, unpaid interest as of 31 December 1953, \$1,012.80, principal outstanding .....	2,799	2,799	40,000	40,000
	<u>9,597</u>	<u>9,597</u>	<u>46,799</u>	<u>46,799</u>

## Other Contingencies:

Deposits in Newfoundland Savings Bank  
and interest payable thereon:

Deposits secured by cash and investments at 31 March 1954 .....	27,010,991	27,010,991	26,035,571	26,035,571
Total Contingent Liabilities .....	<u>\$41,376,527</u>	<u>\$36,912,245</u>	<u>\$37,960,220</u>	<u>\$33,551,918</u>

## Notes

1. All above secured by mortgages on land, buildings and or equipment and on fishing boats or other property except those marked (1) which are unsecured.
2. In addition, the Province of Newfoundland guarantees all sums required to discharge liabilities of the Registrar of the Supreme Court as Administrator, Guardian, Trustee, etc. (Judicature Act, Chapter 114 of The Revised Statutes of Newfoundland, 1952.)



## PROVINCE OF NEWFOUNDLAND

## SUMMARY STATEMENT OF REVENUE—ORDINARY OR INCOME ACCOUNT

Year ended 31 March 1954.

## BY DEPARTMENTS

	Gross	Less applied against Expenditures	Net
	\$	\$	\$
Finance .....	26,797,739.91	14,000.00	26,783,739.91
Provincial Affairs .....	6,845.29	6,287.55	557.74
Education .....	405,411.07	395,775.33	9,635.74
Attorney General .....	116,772.36	46,695.75	70,076.61
Mines and Resources .....	699,130.31	124,352.47	574,777.84
Public Works .....	1,075,126.92	46,153.02	1,028,973.90
Health .....	2,324,190.00	2,221,459.24	102,730.76
Public Welfare .....	1,395,046.69	1,389,310.78	5,735.91
Board of Liquor Control .....	3,000,000.00	289,873.61	2,710,126.39
Municipal Affairs and Supply .....	188,191.81	78.84	188,112.97
Fisheries and Co-operatives .....	35,480.30	.....	35,480.30
Economic Development .....	6,635.62	5,091.21	1,544.41
Labour .....	15,223.06	.....	15,223.06
Total .....(1)	<u>\$36,065,793.34</u>	<u>\$4,539,077.80</u>	<u>\$31,526,715.54</u>

## Note

(1) Total Deposits—Current Account Revenue as per Statement No. 47 .....	\$36,760,998.59
Total Current Account Revenue as above .....	36,065,793.34
Difference .....	<u>\$ 695,205.25</u>

Difference accounted for as follows:

Deposits credited Departmental Suspense Accounts .....	785,954.49
Less: Deposits applicable 1953-54 revenue deposited in 1952-53 .....	90,749.24
Difference .....	<u>\$ 695,205.25</u>



STATEMENT No. 46

PROVINCE OF NEWFOUNDLAND

---

SUMMARY STATEMENT OF EXPENDITURE

ORDINARY OR INCOME ACCOUNT

Year ended 31 March 1954.

BY DEPARTMENTS

	Gross	Less Revenues deducted	Net
	\$	\$	\$
Consolidated Revenue Fund Services .....	1,068,946.21	.....	1,068,946.21
Supply Services:			
Legislative .....	120,349.17	.....	120,349.17
Executive Council .....	60,093.86	.....	60,093.86
Finance .....	1,159,047.31	14,000.00	1,145,047.31
Provincial Affairs .....	59,185.01	6,287.55	52,897.46
Education .....	6,073,905.95	395,775.33	5,678,130.62
Attorney General .....	1,597,721.22	46,695.75	1,551,025.47
Mines and Resources .....	1,236,695.39	124,352.47	1,112,342.92
Public Works .....	4,845,506.35	70,394.67	4,775,111.68
Health .....	7,472,048.97	2,221,459.24	5,250,589.73
Public Welfare .....	6,788,254.30	1,389,310.78	5,398,943.52
Board of Liquor Control .....	261,011.01	261,011.01	.....
Municipal Affairs and Supply .....	893,316.80	4,699.79	888,617.01
Fisheries and Co-operatives .....	1,304,964.59	.....	1,304,964.59
Economic Development .....	347,766.37	5,091.21	342,675.16
Labour .....	101,233.20	.....	101,233.20
Total Supply Services .....	\$32,321,099.50	4,539,077.80	27,782,021.70
Other Charges:			
Loss on exchange .....	401.09	.....	401.09
Total .....	\$33,390,446.80 (1)	.....	28,851,369.00
Excess of Revenue over Expenditure .....	2,675,346.54	.....	2,675,346.54
	\$36,065,793.34	\$4,539,077.80	\$31,526,715.54

**Note**

1) Total cheques drawn on Current Account Statement No. 48 .....	\$33,942,394.03
Total Current Account Expenditure as above .....	33,390,446.80
Difference .....	\$ 551,947.23

Difference accounted for as follows:

Cheques drawn and charged departmental Suspense Accounts .....	\$ 551,947.23
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PROVINCE OF NEWFOUNDLAND

---

STATEMENT OF RECEIPTS

---

CURRENT AND CAPITAL ACCOUNTS

Year ended 31 March 1954.

	\$
Current Revenue Receipts .....	36,760,998.59 (1)
Repayments of Loans and Advances .....	533,356.85
Surplus and other receipts:	
Collection of pre-Union Assets .....	167,376.79
Other .....	67,377.22
Grants or Shared Cost Receipts .....	1,227,940.55
Temporary Borrowings .....	300,000.00
	<u>\$39,057,050.00</u>
Cash in Banks and other Depositories 31 March 1953 .....	17,223,950.36
Total .....	<u>\$56,281,000.36</u>

**Note**

(1) See Note to Statement No. 45.



STATEMENT No. 48

PROVINCE OF NEWFOUNDLAND

---

STATEMENT OF PAYMENTS

---

CURRENT AND CAPITAL ACCOUNTS

Year ended 31 March 1954.

	\$
Current Expenditure Payments .....	33,942,394.03 (1)
Loans and Advances .....	3,029,725.30
Capital and Extraordinary Expenses .....	7,910,834.40
Surplus and other Payments:	
Liquidation of pre-Union Liabilities .....	15,562.24
Other .....	22,747.00
	<hr/>
	44,921,262.97
Cash in Banks and other Depositories 31 March 1954 .....	11,359,737.39
	<hr/>
Total .....	\$56,281,000.36

**Note**

(1) See Note to Statement No. 46.



PROVINCE OF NEWFOUNDLAND

---

STATEMENT OF SOURCE AND APPLICATION OF FUNDS

For the Year ended 31 March 1954.

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**SOURCE OF FUNDS**

	\$	\$	\$
1. Funds Provided from Net Revenues:			
Excess of Revenue over Expenditure for the year ended 31 March 1954 per Statement No. 51.....		2,675,346.54	
Add: Increase during the year in—			
Sinking Fund Reserves .....	453,811.07		
Reserves offsetting assets arising from Current operations (Post-Union) .....	1,116,378.96		
	<u>1,570,190.03</u>		
Less: Decrease during the year in Reserves offsetting assets arising from Current Account operations (Pre-Union) .....	137,274.88	1,432,915.15	4,108,261.69
2. Funds Provided from Realization of Assets:			
Collection of Pre-Union assets, less liquidation of Pre-Union liabilities .....		151,814.55	
Reduction in Cash Balances .....		5,864,212.97	
Reduction in Sundry Debtor Accounts .....		20,880.63	
Reduction in Agreements of Sale and Mortgages Receivable .....		31,801.98	6,068,710.13
3. Increase in Liabilities (other than liabilities to public):			
Temporary Borrowings from Government Loan Boards .....		300,000.00	
Deferred Revenue and Sundry Credits .....		168,117.60	468,117.60
Total of Funds Provided .....			<u>\$10,645,089.42</u>

**APPLICATION OF FUNDS**

1. For Increase in Assets:			
Fixed Assets Acquired .....		4,220,587.57	
Extraordinary Expenses, Capitalized .....		984,964.80	
Increase in Loans, Advances and Other Assets		4,661,316.89	
Increase in Accounts, Taxes and Interest Receivable .....		228,951.94	
Increase in Inventories .....		19,297.86	
Increase in Prepaid and Deferred Charges.....		45,740.21	10,160,859.27
2. Decrease in Liabilities to the Public:			
Funded Debt .....		453,811.07	
Savings Certificates .....		22,747.00	
Other Liabilities .....		7,672.08	484,230.15
Total of Funds Applied .....			<u>\$10,645,089.42</u>







PROVINCE OF  
REVENUE—ORDINARY

BY

Year ended

	1954	
	Gross	Less applied against expenditure
	\$	\$
<b>Taxes</b>		
On Sales:		
Gasoline Tax .....	2,137,582.48	.....
Social Security Assessment Tax .....	5,650,307.61	.....
Fire Insurance Premium Tax .....	186,292.86	.....
Cancer Control .....	85,197.72	.....
Sub-Total, Taxes .....	8,059,380.67	.....
<b>Licences, Permits and Fees</b>		
Motor Vehicle Licences .....	922,713.24	.....
Rentals and Royalties and Mineral Leases .....	282,476.75	.....
Other .....	312,048.66	.....
Sub-Total, Licences, etc. ....	1,517,238.65	.....
<b>Government of Canada</b>		
Statutory Subsidies .....	1,569,132.80	.....
Tax Rental Agreement .....	11,985,638.61	.....
Transitional Grants .....	4,800,000.00	.....
Sub-Total, Government of Canada .....	18,354,771.41	.....
<b>Grants-in-Aid</b>		
Vocational Training .....	63,497.69	63,497.69
Expansion of Existing Health Services .....	679,492.44	679,492.44
Family Allowance Investigations .....	1,860.00	1,860.00
Teacher Training .....	16,375.00	16,375.00
Old Age Assistance .....	896,428.59	896,428.59
Blind Persons' Allowances .....	121,952.16	121,952.16
Esquimaux and Indian Assistance .....	21,611.90	21,611.90
Civil Defence .....	6,287.55	6,287.55
Sub-Total, Grants-in-Aid .....	1,807,505.33	1,807,505.33
<b>Other Sources</b>		
Board of Liquor Control .....	3,000,000.00	289,873.61
Interest .....	575,849.28	.....
Sale of goods and services .....	1,672,529.06	1,583,689.57
Northern Labrador Affairs .....	268,480.37	268,480.37
Board and Lodging—Hospital employees .....	458,968.01	458,968.01
Sundry .....	351,070.56	130,560.91
Sub-Total, Other Sources .....	6,326,897.28	2,731,572.47
<b>Total</b> .....	<b>\$36,065,793.34</b>	<b>\$4,539,077.80</b>



NEWFOUNDLAND  
OR INCOME ACCOUNT  
SOURCE  
31 March 1954.

1953				
Net	Gross	Less applied against expenditure	Net	Increase (Decrease)
\$	\$	\$	\$	\$
2,137,582.48	1,795,005.16	.....	1,795,005.16	342,577.32
5,650,307.61	4,534,114.45	.....	4,534,114.45	1,116,193.16
186,292.86	168,832.48	.....	168,832.48	17,460.38
85,197.72	.....	.....	.....	85,197.72
8,059,380.67	6,497,952.09	.....	6,497,952.09	1,561,428.58
922,713.24	772,447.00	.....	772,447.00	150,266.24
282,476.75	562,264.14	.....	562,264.14	(279,787.39)
312,048.66	277,740.36	.....	277,740.36	34,308.30
1,517,238.65	1,612,451.50	.....	1,612,451.50	(95,212.85)
1,569,132.80	1,569,132.80	.....	1,569,132.80	.....
11,985,638.61	12,887,645.35	.....	12,887,645.35	(902,006.74)
4,800,000.00	5,650,000.00	.....	5,650,000.00	(850,000.00)
18,354,771.41	20,106,778.15	.....	20,106,778.15	(1,752,006.74)
.....	68,258.71	68,258.71	.....	.....
.....	682,691.02	682,691.02	.....	.....
.....	3,115.00	3,115.00	.....	.....
.....	14,900.00	14,900.00	.....	.....
.....	833,928.50	833,928.50	.....	.....
.....	117,936.51	117,936.51	.....	.....
.....	29,629.22	29,629.22	.....	.....
.....	.....	.....	.....	.....
.....	1,750,458.96	1,750,458.96	.....	.....
2,710,126.39	3,000,000.00	277,065.63	2,722,934.37	(12,807.98)
575,849.28	802,099.64	27,328.80	774,770.84	(198,921.56)
88,839.49	1,064,277.19	990,313.64	73,963.55	14,875.94
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
220,509.65	471,778.29	96,379.22	375,399.07	(154,889.42)
3,595,324.81	5,338,155.12	1,391,087.29	3,947,067.83	(351,743.02)
\$31,526,715.54	\$35,305,795.82	\$3,141,546.25	\$32,164,249.57	\$ (637,534.03)



PROVINCE OF  
EXPENDITURE—ORDINARY  
BY  
Year ended

		1954
	Gross	Less revenues deducted
	\$	\$
<b>General Government</b>		
Executive and Administrative .....	2,354,488.98	78.84
Legislative .....	174,574.99	.....
Other .....	89,989.30	.....
Sub-Total.....	2,619,053.27	78.84
<b>Protection of Persons and Property</b>		
Law Enforcement .....	509,987.24	46,695.75
Police Protection .....	724,283.00	.....
Fire Department .....	313,822.27	14,000.00
Other .....	82,414.16	6,287.55
Sub-Total.....	1,630,506.67	66,983.30
<b>Transportation and Communications</b>		
Highways, Roads and Bridges .....	2,766,853.58	46,153.02
Other .....	95,824.79	.....
Sub-Total.....	2,862,678.37	46,153.02
<b>Health and Social Welfare</b>		
Health:		
General .....	244,551.54	2,904.10
Public Health .....	509,165.38	19,146.61
Medical, Dental and Allied Services .....	409,026.56	10,082.13
Hospital Care .....	7,200,990.16	2,189,326.40
Social Welfare:		
Aid to Aged Persons .....	1,989,156.60	940,992.76
Aid to Blind Persons .....	179,390.22	121,989.64
Aid to Unemployed Employables .....	444,341.68	21,611.90
Aid to Unemployables .....	455,739.86	9,670.09
Mothers' and Dependents' Allowances .....	2,402,100.02	3,444.58
Child Welfare .....	477,897.72	15,756.13
Labour .....	106,418.27	.....
Other Social Welfare .....	439,323.52	2,048.50
Northern Labrador Affairs .....	433,594.60	273,797.18
Sub-Total.....	15,291,696.13	3,610,770.02



## NEWFOUNDLAND

## OR INCOME ACCOUNT

## FUNCTION

31 March 1954.

1953				
Net	Gross	Less revenues deducted	Net	Increase (Decrease)
\$	\$	\$	\$	\$
2,354,410.14	2,105,162.51	56.01	2,105,106.50	249,303.64
174,574.99	188,406.04	.....	188,406.04	(13,831.05)
89,989.30	47,308.39	.....	47,308.39	42,680.91
<u>2,618,974.43</u>	<u>2,340,876.94</u>	<u>56.01</u>	<u>2,340,820.93</u>	<u>278,153.50</u>
463,291.49	441,144.99	55,189.09	385,955.90	77,335.59
724,283.00	671,152.34	.....	671,152.34	53,130.66
299,822.27	279,034.73	14,000.00	265,034.73	34,787.54
76,126.61	67,960.46	.....	67,960.46	8,166.15
<u>1,563,523.37</u>	<u>1,459,292.52</u>	<u>69,189.09</u>	<u>1,390,103.43</u>	<u>173,419.94</u>
2,720,700.56	2,350,119.09	19,848.24	2,330,270.85	390,429.71
95,824.79	46,996.53	.....	46,996.53	48,828.26
<u>2,816,525.35</u>	<u>2,397,115.62</u>	<u>19,848.24</u>	<u>2,377,267.38</u>	<u>439,257.97</u>
241,647.44	196,294.17	1,909.20	194,384.97	47,262.47
490,018.77	422,672.04	17,663.86	405,008.18	85,010.59
398,944.43	411,521.86	17,304.14	394,217.72	4,726.71
5,011,663.76	5,794,852.55	1,255,707.10	4,539,145.45	472,518.31
1,048,163.84	1,832,974.39	861,196.41	971,777.98	76,385.86
57,400.58	175,122.35	117,981.51	57,140.84	259.74
422,729.78	317,450.29	29,629.22	287,821.07	134,908.71
446,069.77	461,040.14	8,971.80	452,068.34	(5,998.57)
2,398,655.44	2,422,237.43	3,307.25	2,418,930.18	(20,274.74)
462,141.59	400,077.03	5,819.77	394,257.26	67,884.33
106,418.27	68,595.34	.....	68,595.34	37,822.93
437,275.02	384,191.33	3,115.00	381,076.33	56,198.69
159,797.42	301,977.56	.....	301,977.56	(142,180.14)
<u>11,680,926.11</u>	<u>13,189,006.48</u>	<u>2,322,605.26</u>	<u>10,866,401.22</u>	<u>814,524.89</u>



	1954	
	Gross	Less revenues deducted
	\$	\$
<b>Recreational and Cultural Activities</b>		
Museum and Libraries .....	127,094.30	.....
Park .....	10,000.00	.....
Other .....	3,109.70	.....
Sub-Total.....	140,204.00	.....
<b>Education</b>		
Schools operated by Local School Boards .....	5,163,266.24	300,055.50
Universities and other schools .....	203,191.37	.....
Superannuation and Pensions .....	143,061.53	79,344.83
Other .....	477,638.18	16,375.00
Sub-Total.....	5,987,157.32	395,775.33
<b>Natural Resources and Primary Industries</b>		
Fish and Game (Inland) .....	48,316.71	.....
Wildlife .....	167,026.82	83,390.22
Forests .....	292,161.08	.....
Lands: Settlement and Agriculture .....	429,722.12	16,974.92
Minerals and Mines .....	213,373.30	23,987.33
Other .....	74,661.02	.....
Sub-Total.....	1,225,261.05	124,352.47
<b>Fisheries and Co-operatives</b>		
Fisheries:		
Administration .....	30,620.39	.....
Engineering and Development .....	1,037,583.21	.....
Economic Research .....	19,573.56	.....
Shipbuilding .....	82,229.45	.....
Development Committee .....	4,872.32	.....
Training School .....	17,870.56	.....
Co-operatives:		
Administration .....	1,487.60	.....
Extension .....	45,637.15	.....
Registry .....	33,050.05	.....
Sub-Total.....	1,272,924.29	.....
Trade and Industrial Development .....	341,936.70	5,091.21
Local Government Planning and Development .....	55,566.74	.....
<b>Debt Charges</b>		
Commission on Bond Sales and other Management charges .....	1,485.17	.....
Amortization of Bond Discount .....	.....	.....
Bonded Debt Retirement .....	411,132.20	.....
Interest .....	640,096.55	.....
Sub-Total.....	1,052,713.92	.....



## STATEMENT No. 51—(Continued)

1953				
Net	Gross	Less revenues deducted	Net	Increase (Decrease)
\$	\$	\$	\$	\$
127,094.30	115,972.96	.....	115,972.96	11,121.34
10,000.00	10,000.00	.....	10,000.00	.....
3,109.70	2,129.37	.....	2,129.37	980.33
<u>140,204.00</u>	<u>128,102.33</u>	<u>.....</u>	<u>128,102.33</u>	<u>12,101.67</u>
4,863,210.74	4,867,142.77	272,266.00	4,594,876.77	268,333.97
203,191.37	255,403.23	.....	255,403.23	(52,211.86)
63,716.70	126,135.82	72,733.94	53,401.88	10,314.82
461,263.18	422,426.77	14,900.00	407,526.77	53,736.41
<u>5,591,381.99</u>	<u>5,671,108.59</u>	<u>359,899.94</u>	<u>5,311,208.65</u>	<u>280,173.34</u>
48,316.71	73,038.71	.....	73,038.71	(24,722.00)
83,636.60	.....	.....	.....	83,636.60
292,161.08	289,921.99	.....	289,921.99	2,239.09
412,747.20	394,781.69	40,205.57	354,576.12	58,171.08
189,385.97	207,089.46	18,274.94	188,814.52	571.45
74,661.02	69,257.39	.....	69,257.39	5,403.63
<u>1,100,908.58</u>	<u>1,034,089.24</u>	<u>58,480.51</u>	<u>975,608.73</u>	<u>125,299.85</u>
30,620.39	21,366.43	.....	21,366.43	9,253.96
1,037,583.21	42,919.00	.....	42,919.00	994,664.21
19,573.56	13,030.76	.....	13,030.76	6,542.80
82,229.45	78,185.06	.....	78,185.06	4,044.39
4,872.32	31,492.46	.....	31,492.46	(26,620.14)
17,870.56	.....	.....	.....	17,870.56
1,487.60	8,366.47	.....	8,366.47	(6,878.87)
45,637.15	68,659.45	.....	68,659.45	(23,022.30)
33,050.05	28,606.63	.....	28,606.63	4,443.42
<u>1,272,924.29</u>	<u>292,626.26</u>	<u>.....</u>	<u>292,626.26</u>	<u>980,298.03</u>
336,845.49	171,679.08	7,072.77	164,606.31	172,239.18
<u>55,566.74</u>	<u>45,760.04</u>	<u>.....</u>	<u>45,760.04</u>	<u>9,806.70</u>
1,485.17	214,636.52	.....	214,636.52	(213,151.35)
.....	12,500.00	.....	12,500.00	(12,500.00)
411,132.20	111,250.00	.....	111,250.00	299,882.20
640,096.55	504,784.57	27,328.80	477,455.77	162,640.78
<u>1,052,713.92</u>	<u>843,171.09</u>	<u>27,328.80</u>	<u>815,842.29</u>	<u>236,871.63</u>



	1954	
	Gross	Less revenues deducted
	\$	\$
<b>Contributions to other Governments</b>		
Subsidies to Local Councils .....	510,659.51	.....
<b>Board of Liquor Control</b> .....	289,873.61	289,873.61
<b>Other</b> .....	48,014.03	.....
<b>Non-Expense and Surplus Payments</b>		
Property Loss Reserve Fund .....	25,000.00	.....
Reserve for unamortized bond discount .....	.....	.....
Acquisition of Shares .....	37,201.19	.....
Sub-Total.....	62,201.19	.....
	\$33,390,446.80	4,539,077.80
Excess of Revenue over Expenditure .....	2,675,346.54	.....
	<u>\$36,065,793.34</u>	<u>\$4,539,077.80</u>



STATEMENT No. 51—(Continued)

1953

Net	Gross	Less revenues deducted	Net	Increase (Decrease)
\$	\$	\$	\$	\$
510,659.51	458,078.67	.....	458,078.67	52,580.84
.....	277,065.63	277,065.63	.....	.....
48,014.03	47,208.51	.....	47,208.51	805.52
25,000.00	25,000.00	.....	25,000.00	.....
.....	137,500.00	.....	137,500.00	(137,500.00)
37,201.19	45,406.88	.....	45,406.88	(8,205.69)
62,201.19	207,906.88	.....	207,906.88	(145,705.69)
28,851,369.00	28,563,087.88	3,141,546.25	25,421,541.63	3,429,827.37
2,675,346.54	6,742,707.94	.....	6,742,707.94	(4,067,361.40)
<u>\$31,526,715.54</u>	<u>\$35,305,795.82</u>	<u>\$3,141,546.25</u>	<u>\$32,164,249.57</u>	<u>(637,534.03)</u>



## PROVINCE OF NEWFOUNDLAND

EXPENDITURE—ORDINARY OR INCOME, CAPITAL AND SURPLUS  
ACCOUNTS  
BY OBJECT

Year ended 31 March 1954.

	Total	Income	Capital	Surplus
	\$	\$	\$	\$
<b>Personal Services</b>				
Sessional Indemnities .....	83,836.58	83,836.58	.....	.....
Salaries and Wages .....	14,390,082.42	13,712,040.38	678,042.04	.....
Retiring Allowances and Gratuities .....	855,163.26	855,163.26	.....	.....
Sub-Total.....	15,329,082.26	14,651,040.22	678,042.04	.....
<b>Other Services</b>				
Professional Services .....	133,539.02	133,539.02	.....	.....
Fees, Commissions, etc. ....	7,625.46	7,625.46	.....	.....
Travelling Expenses .....	443,330.12	443,330.12	.....	.....
Rentals .....	33,431.10	33,431.10	.....	.....
Labour Boards, Committees and Enquiries .....	15,817.96	15,817.96	.....	.....
Heat, Light, Power and Water Services .....	608,554.76	608,554.76	.....	.....
Office Expenses .....	166,506.23	166,506.23	.....	.....
Transportation—conveyance of prisoners .....	1,760.25	1,760.25	.....	.....
Repair Services .....	81,280.06	18,364.19	62,915.87	.....
Protection of Forest and Game and Improvements to Agriculture .....	285,416.45	256,603.95	28,812.50	.....
Fisheries Engineering, Development, etc. ....	2,585,138.31	1,075,867.01	1,509,271.30	.....
Other .....	623,207.64	622,592.28	615.36	.....
Sub-Total.....	4,985,607.36	3,383,992.33	1,601,615.03	.....
<b>Materials and Supplies</b>				
Machinery and Equipment—(materials, supplies and parts) .....	6,313,207.21	2,147,340.84	4,165,866.37	.....
Printing, Stationery and Office Supplies .....	270,131.40	270,131.40	.....	.....
Food .....	1,475,269.69	1,475,269.69	.....	.....
Clothing .....	146,253.24	146,253.24	.....	.....
Household, Cleaning and Laundry Supplies .....	83,749.18	83,749.18	.....	.....
Medical, Surgical and Laboratory Supplies .....	464,732.68	464,732.68	.....	.....
Educational and Teaching Supplies .....	430,909.75	430,909.75	.....	.....
Furnishings and Equipment, Material and Supplies (mainly for Hospitals) .....	362,946.30	353,599.66	9,346.64	.....
Sub-Total.....	9,547,199.45	5,371,986.44	4,175,213.01	.....



## STATEMENT No. 52—(Continued)

	Total	Income	Capital	Surplus
	\$	\$	\$	\$
<b>Contributions, Grants and Subsidies</b>				
Municipalities .....	657,573.73	582,573.73	75,000.00	.....
Non-Government Institutions and Organizations .....	2,284,844.74	1,212,571.05	1,072,273.69	.....
Schools, Libraries and Other Educational Expenses .....	1,641,294.41	982,715.53	658,578.88	.....
Personal Benefits and Care .....	5,851,857.31	5,851,857.31	.....	.....
Business and Industry .....	2,915,776.84	235,939.79	2,679,837.05	.....
Other .....	2,454.20	2,454.20	.....	.....
Sub-Total.....	13,353,801.23	8,868,111.61	4,485,689.62	.....
<b>Debt Charges</b>				
Funded Debt Retirement .....	412,617.37	412,617.37	.....	.....
Interest .....	645,003.86	640,096.55	.....	4,907.31
Sub-Total.....	1,057,621.23	1,052,713.92	.....	4,907.31
<b>Non-Expense and Surplus Payments</b>				
Property Loss Reserve Fund .....	25,000.00	25,000.00	.....	.....
Acquisition of Shares .....	37,201.19	37,201.19	.....	.....
Savings Certificates Interest .....	22,747.00	.....	.....	22,747.00
Refunds of Previous Year's Revenue .....	6.00	.....	.....	6.00
Liquidation of Pre-Union Liabilities .....	10,648.93	.....	.....	10,648.93
Sub-Total.....	95,603.12	62,201.19	.....	33,401.93
Other Charges .....	44,368,914.65	33,390,045.71	10,940,559.70	38,309.24
Loss on Exchange .....	401.09	401.09	.....	.....
Total.....	\$44,369,315.74	\$33,390,446.80	\$10,940,559.70	\$ 38,309.24



## PROVINCE OF NEWFOUNDLAND

LOSSES, UNCOLLECTIBLE ACCOUNTS, ETC., WRITTEN OFF  
For the Year ended 31 March 1954.

	\$	\$	\$
<b>Finance</b>			
Balance of an Account—Social Security Assessment Division .....	21.09		
Savings Stamps lost in transit .....	13.00		
Loss on redemption of Postal Scrip .....	.18		34.27
<b>Education</b>			
School Supplies:			
Obsolete text books .....	2,332.30		
Text books lost in fire .....	137.25		
Text books lost in transit to schools .....	78.08		
Inventory shortages .....	1,909.75		
Uncollectible accounts .....	93.21	4,550.59	
Vocational Institute:			
Loss on disposal of motor car .....	700.00		
Broken and worn out tools .....	1,080.75	1,780.75	
Handicrafts—Uncollectible loan .....		40.19	
Overpayments to Boards of Education .....		307.68	
Audio Visual Division—Value of films worn out and removed from stock .....		5,468.00	12,147.21
<b>Attorney General</b>			
Court fines .....			119.00
<b>Mines and Resources</b>			
Inventory shortages .....	2,124.40		
Value of pair of binoculars stolen .....	100.00		2,224.40
<b>Public Works</b>			
Shortage—Central Stores .....	43.20		
Damage to Miscellaneous Stores .....	40.25		
Road Camp destroyed by fire .....	169.75		
Theft of tools .....	75.00		
Truck destroyed by fire .....	600.00		
Theft of battery .....	25.00		953.20
<b>Health</b>			
Salary overpayments .....	552.76		
Compensation for damages to motor vehicles .....	3,794.91		
Compensation for damages to and loss of patients' and employees' clothing and other personal effects .....	190.70		



## STATEMENT No. 53—(Continued)

	\$	\$	\$
Adjustments—Store accounts, Various institutions .....	1,637.20		
Accounts Receivable .....	386.16		
Damaged drugs and other supplies and equipment .....	15,133.13		
Compensation for damages to vessel .....	35.48		
Overpayment of hospital fees .....	66.66		
Ex-gratia payment to Moravian Missions for purchase of drugs .....	2,000.00		
Sundry items .....	55.10	23,852.10	

**Public Welfare**

Overpayments of pensions and allowances due mainly to failure of recipients to report increase in income .....	1,253.28		
Old balances written off .....	66.94		
Salary overpayments .....	15.32		
Assistance to shipwrecked crew .....	801.98		
Nugatory payment of rental of an apartment .....	86.49	2,224.01	
			\$41,554.19



STATEMENT OF

1. The following is a statement of the accounts of the State of California for the year ending June 30, 1901, as shown by the books of the State Treasurer, and as certified by the Auditor of the State.

2. The accounts are shown in the following order: (a) General Fund, (b) Special Funds, (c) Unappropriated Funds, (d) Contingent Funds, (e) Other Funds.

3. The statement is divided into two parts: (a) Statement of Receipts, (b) Statement of Disbursements.

4. The statement is prepared in accordance with the provisions of the Act of the Legislature of 1900, Chapter 100, Section 1.

5. The statement is subject to the audit of the Auditor of the State.

6. The statement is certified by the Auditor of the State.

7. The statement is filed with the State Treasurer.

8. The statement is made available to the public.

9. The statement is subject to the review of the Legislature.

10. The statement is subject to the review of the people.

OTHER PUBLIC ACCOUNTS

1. The following is a statement of the accounts of the State of California for the year ending June 30, 1901, as shown by the books of the State Treasurer, and as certified by the Auditor of the State.

2. The accounts are shown in the following order: (a) General Fund, (b) Special Funds, (c) Unappropriated Funds, (d) Contingent Funds, (e) Other Funds.

3. The statement is divided into two parts: (a) Statement of Receipts, (b) Statement of Disbursements.

4. The statement is prepared in accordance with the provisions of the Act of the Legislature of 1900, Chapter 100, Section 1.

5. The statement is subject to the audit of the Auditor of the State.

6. The statement is certified by the Auditor of the State.

7. The statement is filed with the State Treasurer.

8. The statement is made available to the public.

9. The statement is subject to the review of the Legislature.

10. The statement is subject to the review of the people.



STATEMENT No. 54

## NEWFOUNDLAND SAVINGS BANK

## BALANCE SHEET

As at 31 March 1954.

	\$	\$
ASSETS		
Cash on hand .....	194,458.05	
Cash on deposit with:		
Bank of Montreal .....	417,706.21	612,164.26
Investments at cost:		
Newfoundland Government 3% Guaranteed Stock .....	202,282.73	
Newfoundland Government Bonds .....	369,553.17	
Dominion of Canada Bonds .....	19,078,586.70	
Canadian National Railway Bonds		
(guaranteed by the Dominion of Canada) .....	68,075.00	
Commonwealth of Australia Bonds .....	843,052.90	
Commonwealth of Australia Stocks .....	377,804.78	
Municipal Bonds .....	579,625.00	
Provincial Government Bonds .....	3,179,281.25	
Provincial Government Utility Bonds		
(guaranteed by the Provinces) .....	2,540,000.00	
Newfoundland Public Utility Companies, First Mortgage Bonds .....	21,950.00	
Newfoundland Industrial Companies, First Mortgage Bonds .....	145,515.00	27,405,726.53
Accrued Interest on Investments .....		236,706.21
Furniture and Equipment .....		3,554.02
Bank Premises at cost .....		85,566.87
		<u>\$28,343,717.89</u>
LIABILITIES		
Amounts owing to Depositors .....		27,010,990.81
Investment Reserve .....		75,000.00
Reserve for Depreciation of Bank Premises .....		15,000.00
General Reserve Fund:		
Balance, 1 April 1953 .....	1,185,465.08	
Add: Amount transferred from Revenue and Expenditure Account .....	57,262.00	1,242,727.08
		<u>\$28,343,717.89</u>



**Notes**

1. There is a contingent liability amounting to approximately \$16,336.24 in respect of interest not credited on unclaimed balances of 195 depositors who are deceased or whose accounts have been inoperative for periods exceeding ten years.
2. The market value of Investments as at 31 March 1954 was \$26,878,581.35. General Reserve Fund and Investment Reserve as of that date amounted to \$1,317,727.08.

SIGNED ON BEHALF OF THE BANK,

Geo. Peters,  
Chairman.

R. G. Winter,

P. F. Halley,  
Members of Advisory Board.

I have examined the books and accounts of the Newfoundland Savings Bank for the year ended 31 March 1954, and have obtained all the information and explanations which I required. I report that, in my opinion, the above Balance Sheet and the accompanying Revenue and Expenditure Account and Deposits and Withdrawals Account are properly drawn up so as to exhibit a true and correct view of the state of the Bank's affairs as at 31 March 1954, and of the results of operations for the year ended on that date, according to the best of my information, the explanations given to me and as shown by the books of the Bank.

St. John's, Newfoundland,  
2 September 1954.

G. W. D. Allen, C.A.,  
Auditor General.



STATEMENT No. 55

## NEWFOUNDLAND SAVINGS BANK

## REVENUE AND EXPENDITURE ACCOUNT

For the Year ended 31 March 1954.

	\$	\$
REVENUE		
Interest on investments .....		834,487.72
Profit on sale of investments .....		3,539.16
Rental income, less expenses .....		2,538.26
		<u>\$840,565.14</u>
EXPENDITURE		
Interest on deposits .....		700,530.02
General Administrative Expenses:		
Salaries .....	39,501.20	
Remuneration of Advisory Board .....	1,500.00	
Pension to retired official .....	1,728.00	
Rent of premises .....	1,800.00	
Charge for safekeeping of securities .....	2,817.21	
Stationery .....	1,902.14	
Light, telephone and miscellaneous .....	3,524.57	52,773.12
		<u>753,303.14</u>
Balance, being profit for the year transferred to:		
General Reserve Fund .....	57,262.00	
Investment Reserve .....	25,000.00	
Reserve for Depreciation of Bank Premises .....	5,000.00	87,262.00
		<u>\$840,565.14</u>



## NEWFOUNDLAND SAVINGS BANK

## DEPOSITS AND WITHDRAWALS ACCOUNT

For the Year ended 31 March 1954.

\$

## DEPOSITS

Balance at credit of depositors' accounts, 1 April 1953 (number of accounts 34094) ....	26,035,571.13
Deposits .....	11,675,319.12
Interest on deposits, as above .....	700,530.02
	<u>\$38,411,420.27</u>

## WITHDRAWALS

Withdrawals .....	11,400,429.46
Balance at credit of depositors' accounts 31 March 1954 (number of accounts 35136)....	27,010,990.81
	<u>\$38,411,420.27</u>

## Notes

- Profit of \$87,262.00 as shown in Revenue and Expenditure Account, is \$9,707.70 more than the previous year when the profit was \$77,554.30.
- The following rates of interest on the minimum quarterly balance are paid by the Bank:
  - On deposits of private individuals, trust funds and estates:
 

Up to \$5,000 .....	3	% per annum
\$5,001-\$7,500 .....	2½	% per annum
Over \$7,500 .....	2	% per annum
  - On deposits of corporations .....



STATEMENT No. 57

## INDUSTRIAL DEVELOPMENT LOAN BOARD OF NEWFOUNDLAND

## Balance Sheet as at 31 March 1954.

	\$	\$
ASSETS		
Cash in Bank .....		17,710.20
Loans:		
Direct advances by Board .....	74,000.00	
Advances by Bank under Board's guarantee .....	5,000.00	79,000.00
Interest accrued but not due .....		1,222.04
		<u>\$97,932.24</u>
LIABILITIES		
Bank Guarantee—per contra .....		5,000.00
Government of Newfoundland:		
Loan Fund .....	144,600.02	
Less: Temporary withdrawal .....	45,000.00	99,600.02
Operating expenses paid on behalf of Board .....		4,351.79
		<u>108,951.81</u>
Deficit Account:		
Balance, 1 April 1953 .....	10,578.67	
Add deficit for the year as per Statement of Revenue and Expenditure .....	440.90	11,019.57
		<u>\$97,932.24</u>

SIGNED ON BEHALF OF THE BOARD,

G. M. Drover,  
Chairman.N. Short,  
Member

I have examined the books and accounts of the Industrial Development Loan Board of Newfoundland for the year ended 31 March 1954, and have obtained all the information and explanations I have required.

Included in the loans carried in the above Balance Sheet are the following:

- (1) A loan of a principal amount of \$50,000. This is the loan referred to in my 1953 report. Although an Agreement covering the repayment of this loan by a new Company had been drawn up, it had not been executed as of the date of this report.
- (2) A loan of a principal amount of \$3,000. This loan was made towards the purchase price, \$4,000, of the M.V. "President Brown". Only oral authority is stated to have been given for this loan.

Subject to the foregoing, I report that, in my opinion, the above Balance Sheet and the accompanying Statement of Revenue and Expenditure are properly drawn up so as to exhibit a true and correct view of the state of the Board's affairs as at 31 March 1954 and of the results of operations for the year ended on that date, according to the best of my information, the explanations given to me and as shown by the books of the Board.

St. John's, Newfoundland,  
10 June 1954.

G. W. D. Allen, C.A.,  
Auditor General.



## INDUSTRIAL DEVELOPMENT LOAN BOARD OF NEWFOUNDLAND

## Statement of Revenue and Expenditure

For the Year ended 31 March 1954.

## REVENUE

Bank Interest .....	\$ 934.59
Interest on Loans .....	2,976.30
Deficit transferred to Balance Sheet .....	440.90
	<u>\$4,351.79</u>

## EXPENDITURE

Salaries .....	\$3,941.38
Postage .....	15.00
Telephone .....	38.36
Telegrams .....	1.00
Light .....	10.61
Rent .....	225.00
Cleaning .....	90.40
Travelling .....	25.52
Miscellaneous .....	4.52
	<u>\$4,351.79</u>



CO-OPERATIVE DEVELOPMENT LOAN BOARD OF NEWFOUNDLAND

Balance Sheet as at 31 March 1954.

	\$	\$
ASSETS		
Cash in Bank .....		34,368.13
Loans .....		23,000.00
Interest accrued but not due .....		647.37
		<u>\$58,015.50</u>
LIABILITIES		
Government of Newfoundland:		
Loan Fund .....	100,017.00	
Less: Temporary withdrawal .....	30,000.00	70,017.00
		<u>4,352.83</u>
Operating expenses paid on behalf of the Board .....		74,369.83
Deficit Account:		
Balance, 1 April 1953 .....	13,715.52	
Add deficit for the year as per Statement of Revenue and Expenditure .....	2,638.81	16,354.33
		<u>\$58,015.50</u>

SIGNED ON BEHALF OF THE BOARD

G. M. Drover,  
Chairman.

C. C. Janes,  
Member.

I have examined the books and accounts of the Co-operative Development Loan Board of Newfoundland for the year ended 31 March 1954, and have obtained all the information and explanations I have required. I report that, in my opinion, the above Balance Sheet and the accompanying Statement of Revenue and Expenditure are properly drawn up so as to exhibit a true and correct view of the state of the Board's affairs as at 31 March 1954 and of the results of operations for the year ended on that date, according to the best of my information, the explanations given to me and as shown by the books of the Board.

St. John's, Newfoundland,  
7 June 1954.

G. W. D. Allen, C.A.,  
Auditor General.



## CO-OPERATIVE DEVELOPMENT LOAN BOARD OF NEWFOUNDLAND

## Statement of Revenue and Expenditure

For the Year ended 31 March 1954.

## REVENUE

Bank Interest .....	\$ 927.34
Interest on Loans .....	786.68
Deficit transferred to Balance Sheet .....	2,638.81
	<u>\$4,352.83</u>

## EXPENDITURE

Salaries .....	\$3,941.38
Postage .....	15.00
Telephone .....	38.36
Telegrams .....	2.05
Light .....	10.61
Rent .....	225.00
Cleaning .....	90.40
Travelling .....	25.51
Miscellaneous .....	4.52
	<u>\$4,352.83</u>



STATEMENT No. 61

## FISHERIES LOAN BOARD OF NEWFONDLAND

## Balance Sheet as at 31 March 1954.

	\$	\$
ASSETS		
Cash in Bank .....		41,148.82
Loans:		
Instalments due in 1954, unpaid .....	6,383.09	
Instalments due in later years .....	235,661.13	242,044.22
Interest:		
Due and unpaid .....	487.26	
Accrued but not due .....	4,737.21	5,224.47
		<u>\$288,417.51</u>
LIABILITIES		
Borrowers' deposits .....		3,099.68
Government of Newfoundland:		
Loan Fund .....	500,017.00	
Less: Temporary withdrawal .....	225,000.00	275,017.00
Operating expenses paid on behalf of Board .....		13,410.51
		<u>291,527.19</u>
Deficit Account:		
Balance, 1 April 1953 .....	591.09	
Add deficit for the year as per statement of Revenue and Expenditure .....	2,518.59	3,109.68
		<u>\$288,417.51</u>

Contingent Liability. The Board is contingently liable to the Federal Government in the event that the terms under which the Federal Government subsidy has been paid to boat owners have not been met.

SIGNED ON BEHALF OF THE BOARD,

G. M. Drover,  
Chairman.

Ross Young,  
Member.

I have examined the books and accounts of the Fisheries Loan Board of Newfoundland for the year ended 31 March 1954, and have obtained all the information and explanations I have required.

Included in the Loans carried in the Balance Sheet is a loan of a principal amount of \$6,843. The loan authorized by the Board was for a principal amount of approximately \$4,100.

Subject to the foregoing, I report that, in my opinion, the above Balance Sheet and the accompanying Statement of Revenue and Expenditure are properly drawn up so as to exhibit a true and correct view of the state of the Board's affairs as at 31 March 1954 and of the results of operations for the year ended on that date, according to the best of my information, the explanations given to me and as shown by the books of the Board.

St. John's, Newfoundland,  
10 June 1954.

G. W. D. Allen, C.A.,  
Auditor General.



## FISHERIES LOAN BOARD OF NEWFOUNDLAND

## Statement of Revenue and Expenditure

For the Year ended 31 March 1954.

## REVENUE

Bank Interest .....	\$4,694.50
Interest on Loans .....	6,197.42
Deficit transferred to Balance Sheet .....	2,518.59
	<u>\$13,410.51</u>

## EXPENDITURE

Salaries .....	\$11,824.15
Postage .....	45.00
Telephone .....	125.10
Telegrams .....	41.77
Light .....	31.84
Rent .....	675.00
Cleaning .....	271.20
Travelling .....	380.87
Miscellaneous .....	15.58
	<u>\$13,410.51</u>



STATEMENT No. 63

## DEPARTMENT OF FISHERIES AND CO-OPERATIVES

## FISHERIES ASSISTANCE FUND

## Statement of Receipts and Payments for the Year ended 31 March 1954.

	\$	\$
RECEIPTS		
Balance, 1 April 1953:		
(a) Fisheries Assistance Fund .....	446,285.78	
(b) Establishment and Development of Markets .....	118,413.43	564,699.21
From 1 April to 30 September 1953:		
Bank Interest on (a) .....	3,355.76	
Bank Interest on (b) .....	888.10	4,243.86
		<u>\$568,943.07</u>
PAYMENTS		
Fisheries Assistance Fund:		
In 1953-54: Allowance on pumps purchased by fishermen of Newfoundland and installed and used for fishing purposes .....		995.95
Establishment and Development of Markets:		
In 1953-54: Nil		
Balance, 31 March 1954 .....		567,947.12
		<u>\$568,943.07</u>

## Note

Accrued interest amounting to \$4,248.24 as at 31 March 1954 was paid after the close of the financial year.

21 June 1954.

Clive Planta,  
Deputy Minister of Fisheries.

The above Account has been examined under my direction in accordance with the provisions of The Revenue and Audit Act, Chapter 31 of The Revised Statutes of Newfoundland, 1952. I have obtained all the information and explanations that I have required and I certify that in my opinion the above Account is correct.

G. W. D. Allen, C.A.,  
Auditor General.



# MEMORIAL UNIVERSITY

## BALANCE

As at

	\$	\$
ASSETS		
Cash on Hand and in Bank .....	161,905.27	
Eastern Trust Company 3% Guaranteed Investment Certificates .....	256,853.27	418,758.54
Accounts Receivable .....		10,339.69
Bookstore Supplies on Hand .....		10,378.25
Furniture and Equipment (see note 1) .....		170,568.10
Trust Funds (as per accompanying statements):		
Endowments .....	77,108.59	
Pension Fund .....	14,943.14	92,051.73
		<u>\$702,096.31</u>



STATEMENT No. 64

# OF NEWFOUNDLAND SHEET

31 March 1954.

	\$	\$
LIABILITIES		
Accounts Payable .....		2,658.82
Accumulated Fund:		
Balance, 1 April 1953 .....	325,454.95	
Add: Income and Expenditure Account, balance .....	61,362.71	
Contributions from private source .....	50,000.00	436,817.66
Investment in Capital Assets .....		170,568.10
Trust Funds per contra .....		92,051.73
		<u>\$702,096.31</u>

## Notes

1. Pending the taking of a complete physical inventory, furniture and equipment have been recorded in the accounts at an amount equivalent to the fire insurance coverage, \$165,000.00, effected on these assets plus \$5,568.10, representing expenditure on office furniture and equipment during the year provided out of income.
2. The University Buildings are the property of the Government which meets the cost of fuel, light and power, care and maintenance, with the exception of a few minor charges borne by the University funds.

SIGNED ON BEHALF OF THE UNIVERSITY,

E. J. Phelan,

Chairman of the Board of Regents.

Paul A. Winter,

Bursar of the University.

I have examined the books and accounts of the Memorial University of Newfoundland for the year ended 31 March 1954 and have obtained all the information and explanations which I required.

In my opinion the above Balance Sheet, supplemented by the within notes, and the accompanying Income and Expenditure Account are properly drawn up so as to exhibit a true and correct view of the state of the University's affairs as at 31 March 1954, and of the results of operations for the year ended on that date, according to the best of my information, the explanations given to me and as shown by the books of the University.

St. John's, Newfoundland,  
16 October 1954.

G. W. D. Allen, C.A.,  
Auditor General.



# MEMORIAL UNIVERSITY

## INCOME AND

### For the Year ended

		\$	\$
	INCOME		
Student Fees:			
Tuition .....		42,761.20	
Laboratory .....		1,090.20	
Library .....		422.90	
Supplementary Examinations .....		848.50	
Summer School .....		10,470.00	55,592.80
Grants:			
Government of Canada .....		191,500.00	
Government of Newfoundland .....		130,000.00	321,500.00
Government of Newfoundland:			
Operating Expenses paid out of Vote of the Department of Public Works per contra .....			78,385.01
Scholarships per contra .....			2,462.50
Students Representative Council per contra .....			3,431.00
Other Sources:			
Interest .....		8,215.44	
Pre-Accounting Course, balance .....		16.52	
Bookstore (net income) .....		1,458.57	9,690.53

\$471,061.84



STATEMENT No. 65

## OF NEWFOUNDLAND

## EXPENDITURE ACCOUNT

31 March 1954.

	\$	\$
EXPENDITURE		
Salaries:		
Staff .....	187,353.19	
Visiting Lecturers .....	6,547.56	
Student Bursaries .....	2,880.00	196,780.75
Scholarships .....		2,462.50
Students Representative Council .....		3,431.00
Summer School Expenses .....		9,996.00
Survey Camp Expenses .....		1,036.90
Fisheries Research .....	11,565.88	
Less: Portion Recoverable .....	9,653.69	1,912.19
University Survey and Development .....		24,897.23
Administration:		
Stationery, Office Supplies, Printing and Postage .....	6,177.31	
Telephone, Telegraphs and Advertising .....	2,036.67	
Taxis, Trucking and General .....	1,270.00	
Entertainment: Functions .....	654.39	
Fire and Liability Insurance .....	970.70	
Classroom Supplies .....	1,203.92	12,312.99
Travelling Expenses .....		7,988.20
Supplies and Equipment:		
Biology .....	10,903.14	
Chemistry .....	18,870.47	
Education .....	841.02	
Engineering .....	5,553.60	
Household Science .....	769.78	
Library .....	17,385.22	
Physics .....	7,738.76	
Physical Education .....	2,077.42	64,139.41
Office Furniture and Equipment .....		5,568.10
Operating Expenses paid out of Vote of the Department of Public Works:		
Wages of Caretaker and Fireman .....	13,952.19	
Cleaning .....	9,068.12	
Light and Power .....	3,637.29	
Fuel .....	11,965.38	
Repairs and Maintenance .....	39,512.28	
Miscellaneous .....	249.75	78,385.01
Repairs and Maintenance paid out of University Funds .....		174.52
Miscellaneous .....		614.33
Excess of Income over Expenditure carried forward to Balance Sheet		409,699.13
		61,362.71
		<u>\$471,061.84</u>



## MEMORIAL UNIVERSITY OF NEWFOUNDLAND

## TRUST FUNDS

## RECEIPTS AND PAYMENTS ACCOUNT

For the Year ended 31 March 1954.

		\$	\$
RECEIPTS			
Balance in Bank, 1 April 1953 .....			57,433.44
Repayment of Students' Loans .....			2,014.00
Gerald S. Doyle Engineering Scholarship Loan Fund .....			2,000.00
Robert A. Bartlett Memorial Fund .....			2,500.00
P. F. Halley Scholarship Fund .....			500.00
St. John's Rotary Club Silver Jubilee Loan Fund .....			270.00
Dr. Ransom Wells Trust Fund .....			1,500.00
J. L. Paton Donation Fund .....			455.96
T. R. Job Bequest Fund .....			218.25
Interest:			
Bank Interest .....	1,517.59		
Interest on Securities .....	135.00		
Interest on Students's Loans .....	76.50	1,729.09	
			<u>\$68,620.74</u>
PAYMENTS			
Grant-in-Aid, paid out of J. L. Paton Donation Fund .....			250.00
Loans to Students, made out of:			
Ulric Ballam Scholarship Loan Fund .....	200.00		
Gerald S. Doyle Engineering Scholarship Loan Fund .....	1,600.00		
J. L. Paton Bequest Fund .....	7,500.00		
St. John's Rotary Club Silver Jubilee Loan Fund .....	1,050.00	10,350.00	
Scholarships .....			2,625.00
Miscellaneous .....			104.15
Balance in Bank, 31 March 1954 .....			55,291.59
			<u>\$68,620.74</u>



## Notes

1. The interest received on securities, \$135.00, is credited to the J. L. Paton Scholarship Fund.
2. The following are the details as at 31 March 1954 of the various Funds held in trust by the Board of Regents of the Memorial University of Newfoundland in accordance with the provisions of The Memorial University Act, Chapter 108 of The Revised Statutes of Newfoundland, 1952.

	Net Worth	Cash Capital	Cash Current	Loans	Government Securities, Company Shares, U.K. Certifi- cates
	\$	\$	\$	\$	\$
The Burton Scholarship Fund .....	3,034.51	2,669.48	365.03	.....	.....
The Ulric Ballam Scholarship Fund	314.93	.....	114.93	200.00	.....
The Robert A. Bartlett Memorial Fund	2,525.38	.....	2,525.38	.....	.....
The Rev. L. Curtis, D.D. Bequest Fund	1,530.40	.....	1,530.40	.....	.....
The Gerald S. Doyle Engineering Scholarship Loan Fund .....	2,426.45	.....	426.45	2,000.00	.....
The Flintcote Co. Ltd. (Nfld.) Donation Fund .....	120.06	.....	120.06	.....	.....
The P. F. Halley Scholarship Fund ....	7.49	.....	7.49	.....	.....
The T. R. Job Bequest Fund .....	4,520.77	.....	4,520.77	.....	.....
The Kellogg Foundation Fund .....	172.74	.....	172.74	.....	.....
The Fannie McNeil Memorial and H. J. Crowe Scholarship Fund ....	368.83	.....	368.83	.....	.....
The Hector and Fannie McNeil Memorial Trust Fund .....	4,519.39	.....	1,504.39	3,015.00	.....
The O'Leary Scholarship Loan Fund	5,169.61	.....	4,419.61	750.00	.....
The J. L. Paton Scholarship Fund ....	20,759.24	16,907.19	251.05	.....	3,601.00
The J. L. Paton Donation Fund .....	576.65	.....	576.65	.....	.....
The J. L. Paton Bequest Fund .....	16,287.07	8,931.07	.....	7,355.00	1.00
The St. John's Rotary Club Silver Jubilee Loan Fund .....	6,460.01	.....	1,565.01	4,895.00	.....
Students' Aid Fund .....	7,982.05	7,980.03	2.02	.....	.....
The Dr. Ransom Wells Trust Fund....	333.01	.....	333.01	.....	.....
	<u>\$77,108.59</u>	<u>36,487.77</u>	<u>18,803.82</u>	<u>18,215.00</u>	<u>3,602.00</u>



**The T. R. Job Bequest:** Securities of the par value of \$7,600.00 are held by the Royal Trust Company as Trustees, the revenue being paid annually to the Board of Regents. U.K. Certificates, nominal value \$1.00, are also held.

**The J. L. Paton Scholarship Fund:** Securities of the par value of \$3,600.00 and company shares, nominal value \$1.00, are held for safekeeping by the Canadian Bank of Commerce, St. John's.

**The J. L. Paton Donation Fund:** A double dwelling house of the assessed value of \$9,500.00 is held by the Royal Trust Company as Trustees. On 31 March 1954 the Royal Trust Company held cash balances in the separate accounts operated for its rental amounting to \$1,163.43. There was a debit balance in Reserve for Repairs Account of \$1,202.33. Outstanding rent at 31 March 1954 was \$280.00.

SIGNED ON BEHALF OF THE UNIVERSITY,

E. J. Phelan,  
Chairman of the Board of Regents.

Paul A. Winter,  
Bursar of the University.

I have audited the above Account and in my opinion it is correct.

St. John's, Newfoundland,  
16 October 1954.

G. W. D. Allen, C.A.,  
Auditor General.



STATEMENT No. 67

## MEMORIAL UNIVERSITY OF NEWFOUNDLAND

## PENSION FUND

## RECEIPTS AND PAYMENTS ACCOUNT

For the Year ended 31 March 1954.

## RECEIPTS

Balance in Bank, 1 April 1953 .....	\$15,135.64
Contributions by participants during year ended 31 March 1954 .....	5,996.39
Bank Interest .....	315.30
	<u>\$21,447.33</u>

## PAYMENTS

Pension Payments .....	\$ 3,922.26
Pension Premium Refunds .....	2,581.93
Balance in Bank, 31 March 1954 .....	14,943.14
	<u>\$21,447.33</u>

SIGNED ON BEHALF OF THE UNIVERSITY,

E. J. Phelan,

Chairman of the Board of Regents.

Paul A. Winter,

Bursar of the University  
and Treasurer of Pension Fund.

I have audited the above Account and in my opinion it is correct.

St. John's, Newfoundland,  
16 October 1954.G. W. D. Allen, C.A.,  
Auditor General.



## THE PUBLIC LIBRARIES BOARD

## BALANCE SHEET

As at 31 March 1954.

				\$
ASSETS				
Cash on Hand and in Bank .....				2,440.51
Supplies on Hand (estimate) .....				2,000.00
Furniture and Equipment (see Note 1) .....				28,841.50
Books (see Note 2):				
	No. of volumes	Unit value	Total value	
Gosling Memorial Library .....	43,809	\$3.00	\$131,427.00	
Travelling Library .....	27,592	2.50	68,980.00	
Regional Libraries .....	107,961	2.50	269,902.50	
	179,362		470,309.50	470,309.50
Deficit Account:				
Balance, 1 April 1953 .....			1,456.91	
Add: Excess of expenditure over income for the year ended 31 March 1954 .....			1,428.33	2,885.24
				<u>\$506,476.75</u>
LIABILITIES				
Accounts Payable .....			7,325.75	
Investment in Furniture and Equipment and Books as per contra .....			499,151.00	
				<u>\$506,476.75</u>

## Notes

1. Partly at cost and partly as valued.
2. As per inventory taken on 31 March 1953 valued as above.

SIGNED ON BEHALF OF THE BOARD,

A. G. Gosling,  
Chairman.H. Newell,  
Secretary-Librarian

I have examined the books and accounts of the Public Libraries Board for the year ended 31 March 1954 and have obtained all the information and explanations which I required.

In my opinion the above Balance Sheet, supplemented by the within mentioned notes, and the accompanying Statement of Income and Expenditure are properly drawn up so as to exhibit a true and fair view of the state of the Board's affairs as at 31 March 1954, and of the results of operations for the year ended on that date, according to the best of my information, the explanations given to me and as shown by the books of the Board.

St. John's, Newfoundland,  
28 September 1954.

G. W. D. Allen, C.A.,  
Auditor General.



STATEMENT No. 69

THE PUBLIC LIBRARIES BOARD

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**STATEMENT OF INCOME AND EXPENDITURE**

**For the Year ended 31 March 1954.**

	\$	\$
INCOME		
Grants received from the Province of Newfoundland (Department of Education):		
Operating Grant .....	112,020.00	
Building Grant .....	2,326.77	114,346.77
		1,200.80
Fines .....		351.13
Miscellaneous Income .....		
Total Income.....		<u>\$115,898.70</u>
EXPENDITURE		
Salaries .....		41,079.75
Books .....		49,923.25
Periodicals .....		251.04
Freight and Wharfage .....		2,162.23
Postage .....		166.45
Furniture and Equipment .....		1,230.45
Grants to Regional Libraries as per Statement No. 70 .....		15,822.05
Rent .....		500.00
Heat and Light .....		175.11
Janitor Service .....		2,168.25
Cleaning Supplies .....		99.53
Fire Insurance Premiums .....		489.05
Library Supplies .....		1,488.06
Office Supplies .....		306.76
Book Binding .....		321.77
Telephone and Telegraph .....		396.71
Advertising .....		384.17
Travelling Expenses .....		1,567.67
Bank Charges and Exchange .....		18.52
Miscellaneous Expenditure .....		776.21
		119,327.03
Less: Supplies on hand at 31 March 1954, estimated value .....		2,000.00
Total Expenditure .....		<u>\$117,327.03</u>
Excess of Expenditure over Income .....	\$	<u>1,428.33</u>



THE PUBLIC LIBRARIES BOARD

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**STATEMENT OF GRANTS TO REGIONAL LIBRARIES**

**For the Year ended 31 March 1954.**

	\$	\$
Building Grants:		
Bonavista .....	50.22	
Botwood .....	41.17	
Carbonear .....	802.50	
Fogo .....	408.10	
Harbour Grace .....	477.26	
Harry's Harbour .....	192.71	
Ramea .....	328.43	2,300.39
Operating Grants:		
Bay Roberts .....	600.00	
Bonavista .....	660.00	
Botwood .....	420.00	
Brigus .....	530.00	
Buchans .....	420.00	
Burgeo .....	225.00	
Burin .....	520.00	
Carbonear .....	720.00	
Catalina .....	420.00	
Clareville .....	470.00	
Codroy .....	430.00	
Durrell .....	200.00	
Fogo .....	640.00	
Fortune .....	25.00	
Gander .....	560.00	
Grand Bank .....	690.00	
Greenspond .....	225.00	
Happy Valley .....	83.33	
Harbour Grace .....	570.00	
Harry's Harbour .....	75.00	
Lewisporte .....	370.00	
Placentia .....	490.00	
Pouch Cove .....	440.00	
St. Anthony .....	430.00	
St. George's .....	450.00	
St. Lawrence .....	360.00	
Springdale .....	545.00	
Ramea .....	133.33	
Trepassey .....	420.00	
Twillingate .....	745.00	
Wesleyville .....	475.00	
Winterton .....	180.00	13,521.66
		<u>\$15,822.05</u>



STATEMENT No. 71

## REGISTRAR OF THE SUPREME COURT

## (A) TRUST ACCOUNTS

## Account of Receipts and Payments for the Year ended 31 March 1954.

	\$	\$
RECEIPTS		
Balances in Bank, 1 April 1953 .....		279,846.39
Receipts on Capital Account .....		33,964.09
Receipts on Current Account:		
Interest on Securities .....	3,844.72	
Bank Interest .....	7,808.90	
Rents .....	8,754.50	20,408.12
		<u>\$334,218.60</u>
PAYMENTS		
On Capital Account .....		27,512.69
On Current Account:		
Advances for Maintenance .....	18,018.40	
Legal Fees .....	2,428.91	
Taxes on Property .....	1,398.28	
Commissions of Registrar .....	2,278.21	
Miscellaneous .....	392.65	24,516.45
Balances in Newfoundland Savings Bank, 31 March 1954 .....		<u>282,189.46</u>
		<u>\$334,218.60</u>

## Note

In addition to the above balances, which were held in 313 separate accounts in the Newfoundland Savings Bank, the following Securities were held on 31 March 1954:

	Par Value
(a) Newfoundland 3% Guaranteed Stock, Maturing 1943-63 .....	£14,640.90
Newfoundland 3¾% War Loan Bonds 1940-65 .....	\$ 13,000.00
Newfoundland 3¼% Victory Loan Bonds 1942-57 .....	8,000.00
Province of Newfoundland 4¾% Bonds 1952-64 .....	24,000.00
Dominion of Canada 3% Bonds .....	1,100.00
Other Securities .....	9,081.90
(b) Real and Personal Property, details of which are recorded in the Books of the Registrar; the property is not valued for accounting purposes.	



STATEMENT No. 71—(Continued)

**(B) SUPREME COURT FUNDS****Account of Receipts and Payments for the Year ended 31 March 1954.**

	\$
RECEIPTS	
Balance in Bank, 1 April 1953 .....	108,463.20
Amounts paid into Court Funds .....	19,116.28
Bank Interest .....	501.94
	<u>\$128,081.42</u>

PAYMENTS	
Amounts paid out of Court Funds:	
On account of Principal .....	91,900.32
On account of Interest .....	13,682.60
Balance in Newfoundland Savings Bank, 31 March 1954 .....	22,498.50
	<u>\$128,081.42</u>

**Note**

The following is an analysis of the Bank Balance on 31 March 1954:

(a) Balance outstanding on account of sums which have been paid into Court Funds and have not yet been distributed .....	11,266.19
(b) Interest earned over a period of years which has not been allocated for distribution .....	11,232.31
	<u>\$22,498.50</u>

22 July 1954.

J. A. Winter,  
Registrar.

The above accounts have been audited under my direction with the books of the Registrar of the Supreme Court in accordance with the provisions of Section 43 of The Judicature Act, Chapter 114 of The Revised Statutes of Newfoundland, 1952. I have obtained all the information and explanations that I have required, and I certify that in my opinion the above Accounts are correct.

G. W. D. Allen, C.A.,  
Auditor General.



STATEMENT No. 72

## DEPARTMENT OF MINES AND RESOURCES

## UPPER HUMBER LAND DEVELOPMENT AREA

## Balance Sheet as at 31 March 1954.

	\$	\$
ASSETS		
1. Stocks on Hand:		
Steel drums .....	96.00	
General .....	922.28	1,018.28
2. Equipment:		
Farm planning .....	19.57	
General .....	6.75	
Office and warehouse .....	102.54	
Staff House .....	28.25	157.11
3. Construction:		
Manager's House .....	3,974.76	
Assistant Manager's House .....	3,753.19	
Agriculturist's House .....	3,761.35	
Cookhouse No. 1 .....	350.00	
Garage .....	2,037.11	
Houses (unallocated) .....	4,381.36	
Houses (allocated) .....	58,060.98	
Office .....	2,536.11	
Oil shed .....	619.79	
Roads and bridges .....	131,990.74	
Staff House .....	10,090.39	221,555.78
4. Bonus Advances:		
Livestock .....	21,888.37	
Farm implements .....	12,221.94	
Barn buildings .....	17,987.63	52,097.94
5. Expenses:		
Administration .....	16,149.95	
Bunkhouse .....	4,328.17	
Cultivation .....	273.27	
Demonstration plots .....	686.34	
Farm planning .....	34.13	
Fire protection .....	194.19	
Land clearing .....	202,632.23	
Miscellaneous .....	14,041.79	
Medical .....	594.24	
Examination of settlers .....	1,498.65	
Salaries .....	29,633.12	
Transportation of settlers .....	6,708.21	
Lumber expenses (Midland) .....	8,297.46	
Bonuses allocated (seeds and fertilizers) .....	17,098.86	302,170.61
6. Sundry Debtors .....		20,255.26
		<u>\$597,254.98</u>



	\$	\$
LIABILITIES		
7. Capital Liability to Province:		
Net Cash Expenditure out of Public Funds:		
Department of Mines and Resources		
1 April 1944 to 31 March 1954 .....	816,846.82	
Less: Revenue deposited to the Exchequer .....	5,712.50	811,134.32
Cost of materials and equipment transferred in the years 1948-49 to 1953-54, without charge:		
Lumber and building materials supplied to:		
Department of Mines and Resources		
Agricultural Division .....	\$ 585.46	
Forestry Division .....	355.97	
Mines Division .....	207.48	
Department of the Attorney General .....	424.50	
Department of Public Works .....	24,862.71	
Tractor parts, etc. supplied to Markland Garage.....	8,315.16	
Potatoes and turnips, supplied to Department of Health .....	240.00	
Provisions and blankets, supplied to Demonstration Farm .....	586.23	35,577.51
Deduct: Building supplies, provisions, cooking utensils, supplied from Clarenville Shipyard stocks .....	1,399.40	34,178.11
		776,956.21
8. Less: Constructive losses and amounts written off rep- resenting value of buildings and equipment sold below cost; and equipment and materials worn out, lost or discarded .....		179,701.23
		<u>\$597,254.98</u>

## Notes

1. Items 1 and 2. Stock accounts are kept at Head Office, St. John's. Stocks on hand were checked by physical count as at 31 March 1954, and were valued at cost.
2. Item 4. Represents bonuses granted to settlers by way of foundation livestock, farm implements, and material for barn construction. The bonus accounts in respect of seeds and fertilizers have been finally allocated and appear under Item 5.
3. At 31 March 1954, 64 veterans occupied farms at Cormack. Of these 17 have been passed over to the Director of the Veterans' Land Act. Of the 32 vacant farms 30 have been sold to civilians who have taken up permanent residence at the Settlement.

P. J. Murray

26 May 1954.

Deputy Minister of Resources.

The above Balance Sheet has been examined under my direction in accordance with the provisions of The Revenue and Audit Act, Chapter 31 of The Revised Statutes of Newfoundland, 1952. I have obtained all the information and explanations that I have required and I certify that in my opinion the above Balance Sheet is correct.

G. W. D. Allen, C.A.,  
Auditor General.



STATEMENT No. 73

## JUBILEE GUILDS OF NEWFOUNDLAND AND LABRADOR

## Balance Sheet as at 31 December 1953.

	\$	\$
ASSETS		
Cash:		
On Hand .....	22.32	
In Bank .....	1,221.38	1,243.70
Accounts Receivable: Guilds and Members .....	4,232.25	
Less: Allowance for doubtful accounts .....	1,457.07	2,775.18
Stock on hand as certified by the Organizing Secretary .....		22,924.41
Furniture and Fixtures at cost .....	1,328.37	
Less: Accumulated allowance for depreciation .....	375.88	952.49
Prepaid Expenses:		
Unexpired Insurance Premiums .....		169.05
		<u>\$28,064.83</u>
LIABILITIES		
Accounts Payable .....		1,190.75
Surplus Account:		
Balance, 1 January 1953 .....	21,496.49	
Add: Excess of income over expenditure per Operating Account .....	5,377.59	26,874.08
		<u>\$28,064.83</u>

SIGNED ON BEHALF OF THE GUILDS,

Anna Templeton,  
Organizing Secretary.

The accounts of the Jubilee Guilds of Newfoundland and Labrador for the year ended 31 December 1953 have been audited under my direction. I have obtained all the information and explanations I have required and I certify that, in my opinion, the above Balance Sheet and the accompanying Operating Account are correct.

St. John's, Newfoundland,  
23 March 1954.

G. W. D. Allen, C.A.,  
Auditor General.



## JUBILEE GUILDS OF NEWFOUNDLAND AND LABRADOR

## Operating Account for the Year ended 31 December 1953.

		\$	\$
INCOME			
Sales .....			24,754.30
Cost of Goods Sold:			
Inventory, 1 January 1953 .....	16,435.68		
Purchases .....	22,233.77		
Freight, Duty and Cartage .....	868.76		
	39,538.21		
Deduct: Inventory 31 December 1953 .....	22,924.41	16,613.80	
Gross Profit on Sales .....			8,140.50
Other Income:			
Donations .....		49.07	
Vendor's Commission .....		16.94	
Miscellaneous .....		31.25	
Government of Newfoundland, Grant-in-Aid .....		31,000.00	
			<u>\$39,237.76</u>
EXPENDITURE			
Salaries .....		22,816.27	
Travelling Expenses .....		4,166.73	
Office Expenses .....		1,979.18	
Federal Sales Tax .....		2,262.20	
Depreciation of Furniture and Fixtures .....		132.83	
Miscellaneous Expenses .....		2,474.25	
Insurance .....		28.71	
Balance, being excess of income over expenditure carried forward to			
Balance Sheet .....		5,377.59	
			<u>\$39,237.76</u>



STATEMENT No. 75

## DEPARTMENT OF FINANCE

## UNSATISFIED JUDGMENT FUND

## Statement of Receipts and Payments

For the Period 1 April 1952 to 31 March 1954.

## RECEIPTS

Fees collected .....	\$72,970.00
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## PAYMENTS

On behalf of nine unsatisfied judgments .....	\$21,819.02
Balance in Bank of Montreal .....	51,150.98
	<u>\$72,970.00</u>

17 December 1954.

W. M. Marshall,  
Deputy Minister of Finance.

I have audited the above account and in my opinion it is correct.

G. W. D. Allen, C.A.,  
Auditor General.



## DEPARTMENT OF FINANCE

## PROPERTY LOSS RESERVE FUND

## Statement of Receipts for the four years ended 31 March 1954.

	1951	1952	1953	1954	Total
	\$	\$	\$	\$	\$
Receipts:					
Department of Finance .....	15,000.00	25,000.00	25,000.00	25,000.00	90,000.00
Department of Municipal Affairs and Supply .....	.....	.....	700.00	.....	700.00
Interest .....	.....	226.43	607.31	1,001.68	1,835.42
Total.....	\$15,000.00	\$25,226.43	\$26,307.31	\$26,001.68	\$92,535.42

## Note

No investments or payments were made from this fund during the period.

17 December 1954.

W. M. Marshall,  
Deputy Minister of Finance.

I have audited the above account and in my opinion it is correct.

G. W. D. Allen, C.A.,  
Auditor General.







DEPARTMENT OF  
DIVISION OF NORTHERN  
BALANCE

As at

	ASSETS	\$	\$
<b>Current Assets</b>			
1. Cash:			
On hand at Depots and in transit .....		25,976.84	
In Bank .....		1,410.86	27,387.70
2. Accounts Receivable .....			147,234.83
3. Stocks on hand:			
At Depots as certified by Depots' Managers, at landed cost:			
General Merchandise—dry goods, hardware, provisions, fisheries supplies, etc. ....		243,309.90	
Furs .....		10,270.96	
Produce of Seal Fishery .....		1,521.80	
Saw Mill Products .....		1,214.62	
		256,317.28	
Goods in Transit .....		201.70	256,518.98
Total Current Assets .....			\$431,141.51
<b>Fixed Assets</b>			
4. Fishery Equipment, Boats, Fishing Stages and Salt Stores at cost:			
Balance at 31 May 1953 .....		33,094.79	
Acquired during year .....		13,415.23	
		46,510.02	
Less: Reserve for Depreciation Accumulated from 1 June 1943 to 31 March 1954 .....		28,289.73	18,220.29
5. Buildings and Land at cost:			
Balance at 31 May 1953 .....		22,775.36	
Acquired during year .....		1,296.29	
		24,071.65	
Less: Reserve for Depreciation .....		3,735.29	20,336.36
6. Saw Mill Machinery and Equipment at Cost			
Balance at 31 May 1953 .....		8,624.39	
Acquired during year .....		279.68	
		8,904.07	
Less: Reserve for Depreciation .....		2,138.71	6,765.36
7. Radio Equipment at Cost .....		4,336.15	
Less: Reserve for Depreciation .....		368.41	3,967.74
Total Fixed Assets .....			\$49,289.75
Total Assets .....			\$480,431.26



STATEMENT No. 77

## PUBLIC WELFARE

## LABRADOR AFFAIRS

## SHEET

31 March 1954.

		\$	\$
	LIABILITIES		
<b>Current Liabilities</b>			
8. Accounts Payable .....			6,925.39
<b>Capital Liability to Province</b>			
9. Working Capital advanced as follows:			
Dept. of Natural Resources 1 July 1942 to 31 May 1951 .....	304,585.92		
Dept. of Public Welfare 1 June 1951 to 31 May 1953 .....	276,600.00		581,185.92
10. Salaries, supplies, etc. charged direct to Vote of Dept. of Public Welfare			
1 June 1952 to 31 May 1953 .....	23,060.07		
1 June 1953 to 31 March 1954 .....	406,914.62		429,974.69
			1,011,160.61
11. Less: Revenue deposited to Exchequer Account			
1 June 1952 to 31 May 1953 .....	33,713.65		
1 June 1953 to 31 March 1954 .....	240,083.53		273,797.18
			737,363.43
12. Less: Net cost of Operations:			
1 July 1942 to 31 May 1953 .....	207,341.89		
1 June 1953 to 31 March 1954 .....	56,515.67		263,857.56
			\$473,505.87
Total Capital Liability .....			\$480,431.26
Total Liabilities .....			

W. Rockwood,  
Director.

R. L. Andrews,  
Deputy Minister of Public Welfare.

The accounts of the Division of Northern Labrador Affairs for the ten months ended 31 March 1954 have been audited under my direction. I have obtained all the information and explanations that I have required and I certify that in my opinion, the above Balance Sheet and the accompanying Trading and Profit and Loss Account are correct.

St. John's, Newfoundland,  
14 December 1954.

G. W. D. Allen, C.A.,  
Auditor General.



DEPARTMENT OF  
DIVISION OF NORTHERN  
TRADING AND PROFIT AND  
For the Ten Months

TRADING

	\$	\$
Stocks on hand at 1 June 1953:		
At Depots .....	168,615.07	
In Transit .....	4,217.33	172,832.40
		<hr/>
Purchases .....		370,541.66
		<hr/>
		543,374.06
Deduct: Transfers to Operational and other Accounts at cost .....	54,896.93	
Stocks on hand 31 March 1954		
At Depots .....	243,309.90	
In Transit .....	201.70	298,408.53
		<hr/>
Cost of Merchandise and Supplies Sold .....		244,965.53
Balance, being gross profit carried to Profit and Loss Account .....		29,055.13
		<hr/>
		<u>\$274,020.66</u>

PROFIT AND

	\$	\$	\$
Expenses:			
Salaries—Head Office and Depots .....		49,482.80	
Head Office Administration—travelling and miscellaneous .....		5,069.94	
Rental of Depots .....		1,616.84	
General operating expenses of Depots .....		19,612.37	
Wages and expenses, Foremen-Fishermen .....		816.50	
Provision for Depreciation:			
Depot Buildings .....	1,932.46		
Fishery Premises and Equipment .....	2,644.54		
Saw Mill Machinery and Equipment .....	891.95		
Radio Equipment .....	368.41	5,837.36	82,435.81
		<hr/>	
Sundry Losses and Debits:			
Loss on Seal Fishery .....		1,712.89	
Loss on Furs .....		778.02	
Breakage, wastage and depreciation of merchandise .....		1,613.60	
Bad Debts written off .....		8,500.00	12,604.51
		<hr/>	
			<u>\$95,040.32</u>



STATEMENT No. 78

## PUBLIC WELFARE

## LABRADOR AFFAIRS

## LOSS ACCOUNT

ended 31 March 1954

## ACCOUNT

	\$	\$
Sales of Merchandise and Supplies .....		274,020.66
		<u>274,020.66</u>
		<u>\$274,020.66</u>
<b>LOSS ACCOUNT</b>		
Gross Profit per Trading Account .....		29,055.13
Sundry Gains and Credits:		
Gain on Codfish Production .....	2,520.93	
Gain on Trout Production .....	994.14	
Rentals .....	5,316.81	
Miscellaneous .....	637.64	9,469.52
		<u>38,524.65</u>
Balance, being net cost of operations transferred to Balance Sheet .....		56,515.67
		<u>\$95,040.32</u>







## APPENDIX

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# THE WORKMEN'S COMPENSATION BOARD OF NEWFOUNDLAND St. John's, Newfoundland. FINANCIAL STATEMENTS December 31st, 1953.

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## THE WORKMEN'S COMPENSATION BOARD OF NEWFOUNDLAND

### AUDITORS' REPORT

We have examined the books and accounts of the Workmen's Compensation Board of Newfoundland for the year ended December 31st., 1953, such examination being conducted in conformity with generally accepted auditing standards and we have received all the information and explanations which we required.

All cash and Bank transactions were checked in detail and certification of all Bank balances as at the Balance Sheet date were obtained. A physical examination was made as at December 31st., 1953 of securities in safety deposit boxes at the Royal Bank of Canada, Freshwater Road and the total agreed with the Investment Account in the books of the Board. A letter was received from the Bank confirming ownership of Securities which were in transit at the above date.

Class 8 consists of a group of United States construction firms carrying on business in Newfoundland on a cost plus fixed fee basis and there is a provisional surplus of \$527,641.11 for this class as at December 31st., 1953. No rebates have been made to employers and final interest in this class will be assigned by the contractors to the United States Government at the completion of all operations. Final disposition of unused surplus after a specified number of years will result from negotiations between the United States Government and the Board.

Subject to the above comments we report that, in our opinion, the attached Balance Sheet and related exhibits are properly drawn up so as to present a true and correct view of the state of the Board's affairs as at December 31st., 1953 and of the operating results for the year ended on that date, according to the best of our information, the explanations given to us and as shown by the books of the Board.

St. John's, Newfoundland,  
February 23rd., 1954.

H. R. Doane & Company,  
Chartered Accountants.







## THE WORKMEN'S COMPENSATION

BALANCE

December

## ASSETS

Cash on hand and in Banks .....	\$850,515.63	
Assessments Receivable .....	\$72,262.29	
Less: Reserve for Doubtful Accounts .....	10,000.00	62,262.29
<hr/>		
Accounts Receivable:		
Provincial Government Employees'		
Deposit Account .....	\$ 2,612.59	
Government of Canada Employees'		
Deposit Account .....	3,883.18	
Accounts Receivable—Sundry .....	1,816.76	8,312.53
<hr/>		
Accrued Interest on Investments .....	39,940.84	
Accrued Interest on Bank Deposits .....	497.16	\$ 961,528.45
<hr/>		
Investments at Book Value .....		3,208,965.09
Office Equipment .....	\$ 13,091.34	
Less: Accumulated Depreciation .....	3,927.39	9,163.95
<hr/>		
		<u>\$4,179,657.49</u>



## BOARD OF NEWFOUNDLAND

## SHEET

31st., 1953.

## LIABILITIES

Accounts Payable .....	\$ 669.75	
Employers' Credit Balances .....	15,290.75	\$ 15,960.50
Estimated Adjustment Assessments .....		490,854.54
Liability for Uncashed Cheques .....		563.87
Estimated Liability for Outstanding Claims:		
Compensation .....	\$ 723,875.81	
Medical Aid .....	108,275.43	832,151.24
Liability for Pension Awards .....		672,992.92
Reserves:		
Disaster Reserve .....	\$ 230,298.30	
Second Injury Reserve .....	215,771.76	446,070.06
Provisional Surplus—Classes 1-7 .....	\$1,193,423.25	
Provisional Surplus—Class 8 .....	527,641.11	1,721,064.36
		<u>\$4,179,657.49</u>

This is the Balance Sheet referred to in our report dated February 23rd., 1954 which is attached hereto.

St. John's, Newfoundland,  
February 23rd., 1954.

H. R. Doane & Company,  
Chartered Accountants.



THE WORKMEN'S COMPENSATION  
PROVISIONAL STATEMENT OF INCOME  
for the year ended

	1	2	3
Income:			
Assessments and Estimated Adjustments .....	\$292,526.98	\$441,164.93	\$118,445.86
Interest Income .....	16,950.48	30,655.52	5,809.60
<b>TOTAL INCOME FOR THE YEAR .....</b>	<b>\$309,477.46</b>	<b>\$471,820.45</b>	<b>\$124,255.46</b>
Expenditure:			
Compensation Paid .....	\$ 55,040.84	\$127,289.44	\$ 21,616.37
Transferred to Reserve for Pension Awards.....	32,276.15	18,172.08	4,941.33
Medical Aid Paid .....	6,630.99	48,841.92	11,659.04
Administrative Expense .....	23,495.44	36,806.62	9,035.67
Estimated to Complete Medical Aid and Com- pensation Claims .....	145,683.48	167,072.88	103,522.18
Transferred to Disaster Reserve .....	20,700.99	32,019.74	7,951.49
Transferred to Equalization and Second Injury Reserve .....	10,350.50	16,009.87	3,975.74
	<b>\$294,178.39</b>	<b>\$446,212.55</b>	<b>\$162,701.82</b>
<b>PROVISIONAL SURPLUS OR (DEFICIT) FOR THE YEAR .....</b>	<b>\$ 15,299.07</b>	<b>\$ 25,607.90</b>	<b>\$ (38,446.36)</b>
Add:			
Net Surplus for the fiscal period ended December 31st., 1952 .....	247,140.65	421,579.43	61,529.28
<b>TOTAL PROVISIONAL SURPLUS TO DECEMBER 31ST., 1953 .....</b>	<b>\$262,439.72</b>	<b>\$447,187.33</b>	<b>\$ 23,082.92</b>
Deduct:			
Provision for Doubtful Accounts .....			
<b>NET PROVISIONAL SURPLUS .....</b>			



BOARD OF NEWFOUNDLAND  
AND EXPENDITURE BY CLASSES

December 31st., 1953.

Classes					
4	5	6	7	8	Totals
\$253,261.37	\$79,960.32	\$76,836.04	\$49,816.47	\$658,025.74	\$1,970,037.71
14,107.90	3,732.11	4,951.16	4,038.58	17,406.32	97,651.67
\$267,369.27	\$83,692.43	\$81,787.20	\$53,855.05	\$675,432.06	\$2,067,689.38
\$ 38,418.74	\$18,474.26	\$ 5,640.53	\$ 8,875.94	\$ 49,978.24	\$ 325,334.36
24,440.94	.....	.....	.....	27,532.15	107,362.65
16,595.78	5,152.07	3,873.47	3,324.11	12,198.05	108,275.43
17,595.45	6,065.34	6,276.53	3,611.24	36,813.00	139,699.29
136,868.67	35,784.50	4,971.85	16,868.77	221,378.91	832,151.24
15,506.12	5,332.71	5,518.74	3,113.53	.....	90,143.32
7,753.06	2,666.36	2,759.37	1,556.76	16,450.64	61,522.30
\$257,178.76	\$73,475.24	\$29,040.49	\$37,350.35	\$364,350.99	\$1,664,488.59
\$ 10,190.51	\$10,217.19	\$52,746.71	\$16,504.70	\$311,081.07	\$ 403,200.79
175,296.63	62,422.67	86,131.01	57,203.86	216,560.04	1,327,863.57
\$185,487.14	\$72,639.86	\$138,877.72	\$73,708.56	\$527,641.11	\$1,731,064.36
					10,000.00
					\$1,721,064.36

- Classes
- 1. Mining
  - 2. Lumbering and Woodworking
  - 3. Manufacturing
  - 4. Building and Construction
  - 5. Transportation
  - 6. Sales, Service and Distribution
  - 7. Fish Processing
  - 8. Cost plus fixed fee construction operation of contractors with the United States Government



# THE WORKMEN'S COMPENSATION BOARD OF NEWFOUNDLAND

## ANALYSIS OF ADMINISTRATIVE EXPENSES

for the year ended December 31st., 1953.

Salaries, Board and Staff .....	\$102,114.29
Travelling Expenses—General .....	4,124.33
Travelling Expenses—Field Staff .....	3,123.01
Rent .....	9,000.00
Postage .....	2,390.75
Depreciation on Office Equipment .....	1,309.13
Telephone and Telegraph .....	1,502.70
Advertising .....	252.09
Safety Deposit Box Rental .....	80.90
Insurance on Furniture and Equipment .....	172.92
Equipment .....	6,863.37
Automobile Expenses .....	1,679.72
Medical Aid, X-Ray and Hospitalization .....	407.57
Salary Auditor appointed by Government .....	1,750.00
Printing and Supplies .....	11,103.67
Miscellaneous .....	1,291.43
	<u>\$147,163.88</u>

Deduct:

Proportion of Administrative Expense charged as follows:

Government of Canada Employees' Deposit Account .....	\$5,914.46	
Provincial Government .....	1,550.13	7,464.59
		<u>\$139,699.29</u>



THE WORKMEN'S COMPENSATION BOARD OF NEWFOUNDLAND

ANALYSIS OF LIABILITY FOR PENSION AWARDS

for the year ended December 31st., 1953.

Balance forward from December 31st., 1952 .....	\$349,595.66
Awards for the year 1953 .....	318,518.19
Transferred from Disaster Reserve .....	10,070.09
Transferred from Second Injury Reserve .....	23,550.03
	<u>\$701,733.97</u>
Add:	
Interest for the year 1953 .....	14,615.30
	<u>\$716,349.27</u>
Deduct:	
Payments for the year 1953 .....	43,356.35
BALANCE AT CREDIT .....	<u>\$672,992.92</u>



## THE WORKMEN'S COMPENSATION BOARD OF NEWFOUNDLAND

### ANALYSIS OF DISASTER RESERVE

as at December 31st., 1953.

Balance at Credit of Account December 31st., 1952 .....		\$159,258.13
Add:		
Amount transferred re 1953 .....	\$90,143.32	
Less—Adjustment re 1952 .....	9,033.06	81,110.26
		<u>\$240,368.39</u>
Deduct:		
Transferred to Pension Awards (Class 4) .....		10,070.09
		<u>\$230,298.30</u>
BALANCE AT CREDIT .....		<u>\$230,298.30</u>

### ANALYSIS OF SECOND INJURY RESERVE

as at December 31st., 1953.

Balance at Credit of Account December 31st., 1952 .....		\$187,129.08
Add:		
Amount transferred re 1953 .....	\$61,522.30	
Less—Adjustment re 1952 .....	9,329.59	52,192.71
		<u>\$239,321.79</u>
Deduct:		
Transferred to Pension Awards .....		23,550.03
		<u>\$215,771.76</u>



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THE WORKMEN'S COMPENSATION BOARD OF NEWFOUNDLAND

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**ANALYSIS OF GOVERNMENT OF CANADA EMPLOYEES'**

**DEPOSIT ACCOUNT**

**for the year ended December 31st., 1953.**

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Balance at Credit of Account as at December 31st., 1952 .....	\$ 112.58
Add:	
Remittances and Refunds received during year 1953 .....	61,063.32
	<u>\$61,175.90</u>
Deduct:	
Payments for year 1953 .....	65,059.08
	<u>65,059.08</u>
BALANCE DUE .....	<u>\$ 3,883.18</u>

**ANALYSIS OF PROVINCIAL GOVERNMENT EMPLOYEES'**

**DEPOSIT ACCOUNT**

**for the year ended December 31st., 1953.**

Balance Receivable December 31st., 1952 .....	\$ 3,523.81
Add:	
Payments for year .....	17,051.39
	<u>\$20,575.20</u>
Deduct:	
Remittances and Refunds for year .....	17,962.61
	<u>17,962.61</u>
BALANCE DUE .....	<u>\$ 2,612.59</u>



# THE WORKMEN'S COMPENSATION BOARD OF NEWFOUNDLAND

## ANALYSIS OF INVESTMENTS

as at December 31st., 1953.

### Bonds:

	Par Value	Book Value
Government of Newfoundland .....	\$1,305,800.00	\$1,288,817.99
Government of Canada .....	1,001,000.00	973,055.12
Hydro Electric Power Commission of Ontario .....	400,000.00	400,912.03
St. John's Municipal Council .....	101,900.00	92,513.61
Water and Sewerage Corporation of Greater Corner Brook ....	100,000.00	95,456.23
Province of Ontario .....	100,000.00	98,672.21
Canadian National Railways .....	50,000.00	49,651.17
Province of Nova Scotia .....	50,000.00	49,033.65
Province of Manitoba .....	50,000.00	49,146.74
Town of Grand Bank .....	50,000.00	46,421.52
Town of St. Lawrence .....	42,000.00	40,552.88
Town of Deer Lake .....	14,000.00	13,804.75
Town of Freshwater .....	11,000.00	10,927.19
	<u>\$3,275,700.00</u>	<u>\$3,208,965.09</u>







# THE WORKMEN'S COMPENSATION FINAL STATEMENT OF INCOME AND EXPENDITURE FOR THE PERIOD

as at

GROUP AND CLASS		INCOME	
		Assessments	Interest
Group	1	\$ 208,192.29	
"	2	77,927.18	
"	3	48,774.59	
"	4	17,341.84	
"	5		
"	6	3,282.44	
"	7	362.38	
"	8	5,713.85	
"	9	6,697.18	
"	10		
CLASS	1	\$ 368,291.75	\$10,016.69
Group	2	\$ 50,111.06	
"	3	373,350.79	
"	4	112,507.03	
CLASS	2	\$ 535,968.88	\$20,994.01
Group	1	\$ 2,900.88	
"	2	30,776.88	
"	3	2,336.75	
"	4		
"	5	15,628.11	
"	6	23,072.60	
"	7	5,981.22	
"	8	646.07	
"	10	1,952.44	
"	11	315.62	
"	12	20,915.56	
"	13	6.40	
"	15	965.44	
"	16		
"	18	4,196.78	
"	19	2,854.38	
"	20	2,057.17	
"	21	111.07	
"	22	1,697.49	
"	23	2,310.49	
"	24	520.35	
"	25	3,949.46	
"	26		
"	27		
"	28	513.07	
"	29	1,446.17	
"	30	1,009.99	
CLASS	3	\$ 126,164.39	\$ 2,620.41



## BOARD OF NEWFOUNDLAND

APRIL 1ST., 1951 TO DECEMBER 31ST., 1952

December 31st., 1953.

EXPENDITURE				
Compensation and Medical Aid	All other Outlays	Surplus for the year 1952	Surplus for the year 1951	Total Surplus for the years 1951 and 1952 as at December 31st., 1953
\$ 127,077.53				
20,133.11				
52,796.27				
3,726.07				
666.19				
5.00				
1,702.32				
* (2,427.30)				
<u>\$ 203,679.19</u>	<u>\$ 58,003.38</u>	<u>\$116,625.87</u>	<u>\$130,514.78</u>	<u>\$ 247,140.65</u>
\$ 44,657.97				
228,063.48				
46,841.50				
<u>\$ 319,562.95</u>	<u>\$ 84,433.89</u>	<u>\$152,966.05</u>	<u>\$268,613.38</u>	<u>\$ 421,579.43</u>
\$ 18,090.40				
15,060.76				
513.82				
14,719.84				
6,422.79				
5,956.54				
127.05				
330.10				
169.34				
8,569.78				
15.50				
940.05				
586.23				
1,345.59				
584.14				
811.11				
55.22				
1,447.10				
128.93				
12.25				
87.30				
<u>\$ 75,973.84</u>	<u>\$ 19,869.31</u>	<u>\$ 32,941.65</u>	<u>\$ 28,587.63</u>	<u>\$ 61,529.28</u>



GROUP AND CLASS		INCOME	
		Assessments	Interest
Group	1	\$ 91.37	
"	2	144.00	
"	3	156,289.28	
"	4	17,622.43	
"	5	2,750.79	
"	6	129.48	
"	7	300.54	
"	8	23,212.15	
"	9	29,900.50	
"	10	8,547.08	
"	11	3,007.87	
"	11A	439.39	
"	12	46,661.85	
"	13		
"	14	37,725.99	
"	15		
"	16		
"	17	10,381.38	
"	18		
"	19	14,490.13	
"	21	711.16	
CLASS	4	\$ 352,405.39	\$ 5,468.37
Group	1	\$ 32,886.95	
"	2	58,063.92	
"	5	1,387.38	
"	3A	2,078.90	
"	4		
"	5		
"	6	3,617.31	
CLASS	5	\$ 98,034.46	\$ 2,392.92
Group	1	\$ 18,926.74	
"	2	11,158.62	
"	3	13,966.77	
"	4	10,745.56	
"	5	3,083.04	
"	6	7,416.98	
"	7	7,734.53	
"	8	9,144.67	
"	9	444.90	
CLASS	6	\$ 82,621.81	\$ 2,664.12
Group	1	\$ 41,490.76	
"	3	25,961.67	
CLASS	7	\$ 67,452.43	\$ 2,129.58
Group	1	\$ 464,823.29	
CLASS	8	\$ 464,823.29	\$ 3,704.31
TOTALS		\$2,095,762.40	\$49,990.41

\*Credit Balance caused by transfer of  
\$3,000.00 (1951 Expenditure) to Group 1



EXPENDITURE		Surplus for the year 1952	Surplus for the year 1951	Total Surplus for the years 1951 and 1952 as at December 31st., 1952
Compensation and Medical Aid	All other Outlays			
\$ 261.22				
66,625.41				
20,589.53				
1,507.24				
10.55				
5,711.83				
13,142.05				
1,330.64				
3,310.41				
7.50				
13,478.22				
56,140.16				
11,557.24				
21,784.96				
1,882.01				
<u>\$ 217,338.97</u>	<u>\$ 55,501.35</u>	<u>\$ 85,033.44</u>	<u>\$ 90,263.19</u>	<u>\$ 175,296.63</u>
\$ 14,264.16				
10,815.98				
133.33				
112 98				
491.51				
<u>\$ 25,817.96</u>	<u>\$ 15,439.21</u>	<u>\$ 59,170.21</u>	<u>\$ 3,252.46</u>	<u>\$ 62,422.67</u>
\$ 2,489.85				
3,477.52				
6,556.07				
2,532.83				
898.90				
311.65				
1,562.63				
1,596.04				
22.50				
<u>\$ 19,447.99</u>	<u>\$ 13,019.83</u>	<u>\$ 52,818.11</u>	<u>\$ 33,312.90</u>	<u>\$ 86,131.01</u>
\$ 18,287.54				
13,580.94				
<u>\$ 31,868.48</u>	<u>\$ 10,622.92</u>	<u>\$ 27,090.61</u>	<u>\$ 30,113.25</u>	<u>\$ 57,203.86</u>
\$ 198,310.37				
<u>\$ 198,310.37</u>	<u>\$ 49,964.37</u>	<u>\$220,252.86</u>	<u>\$ (3,692.82)</u>	<u>\$ 216,560.04</u>
<u>\$1,091,999.75</u>	<u>**\$306,854.26</u>	<u>\$746,898.80</u>	<u>\$580,964.77</u>	<u>\$1,327,863.57</u>

\*\*Includes Administration Expenses \$120,499.66; transfer to Disaster Reserve \$81,556.72; Transfer to Second Injury Reserve \$104,797.88











